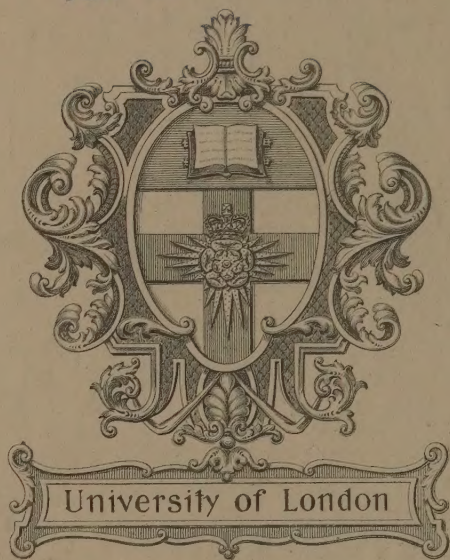
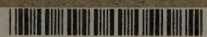


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ACCOUNTS AND PAPERS:

THIRTY-SIX VOLUMES.

—(10.)—

EAST INDIA.

HOME ACCOUNTS; FINANCES (INDIA);
PUBLIC DEBT;
REVENUE; PROPERTY TAX; MISCELLANEOUS.

Session

5 February — 6 August 1861.

V O L. XLIII.

1861.

ACCOUNTS AND PAPERS:

1861.

THIRTY-SIX VOLUMES:—CONTENTS OF THE

TENTH VOLUME.

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HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, to be Printed, 15 May 1861.

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India Office,
14 May 1861.

— No. 1. —

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY of the
GOVERNMENT of India, from 1st May 1859 to 30th April 1860.

RECEIPTS:		£.	s.	d.
Bills of Exchange from India, on account of supplies to the public service - -		75,136	19	9
Bills of Exchange and Letters of Credit drawn on India for cash received into the Home Treasury - - - - -		4,694	1	9
Subscriptions received on account of Civil, Military, and other Provident Funds of India - - - - -		48,824	7	4
From Her Majesty's Treasury and other Public Departments:	£.	s.	d.	
In repayment of advances in India on account of the emigration of coolies - - - - -	6,375	-	-	
On account of expenses of Madras troops employed at Labuan - - - - -	6,488	13	6	
On account of pensions paid in India to out-pensioners of Chelsea Hospital - - - - -	8,900	6	8	
On account of charges of the late China expedition - - - - -	443,896	-	-	
Miscellaneous receipts - - - - -	3,631	-	3	
		469,291	-	5
Miscellaneous receipts on account of India - - - - -		32,230	7	11
Drawback on paper exported, and sale proceeds of unserviceable stores, &c. - -		8,362	9	2
Poplar fund and unclaimed prize-money of seamen - - - - -		11,019	4	7
Fee fund - - - - -		13,184	2	6
Widows' funds for the Home service - - - - -		28,224	10	7
Interest realised from investment of cash balance, &c. - - - - -		89,602	14	11
Receipts in reduction of Charges General:	£.	s.	d.	
Military College at Addiscombe, received from cadets - - - - -	16,613	9	7	
Law charges, amount recovered - - - - -	291	11	4	
Haileybury College - - - - -	23	-	-	
Maintenance of lunatics from India - - - - -	301	9	9	
Passage and outfit - - - - -	648	15	-	
Recruiting charges - - - - -	160	-	-	
Miscellaneous Home receipts - - - - -	8,076	6	2	
		26,114	11	10
For coals supplied to the French Government and the Peninsular and Oriental Steam Navigation Company, from depôts at Suez and Aden - - - - -		6,478	2	-
Four per cent. Debenture Loan - - - - -		6,599,683	4	7
India Five per cent. Stock - - - - -		6,205,846	10	-
Indian Railway Companies, &c.:				
Instalments of capital under their respective Deeds of Contract:	£.	s.	d.	
Great Indian Peninsula Railway Company - - - - -	989,164	-	-	
East Indian Railway Company - - - - -	2,020,821	-	-	
Madras Railway Company - - - - -	976,215	-	-	
Bombay, Baroda, and Central India Railway Company - - - - -	807,169	14	5	
Scinde Railway Company (including Indus Flotilla and Punjaub) - - - - -	553,805	-	-	
Eastern Bengal Railway Company - - - - -	63,921	-	-	
Great Southern of India Railway Company - - - - -	105,000	-	-	
Calcutta and South Eastern Railway Company - - - - -	39,800	-	-	
	5,555,895	14	5	
Madras Irrigation and Canal Company - - - - -	231,555	-	-	
		5,787,450	14	5
Balance, 1st May 1859 - - - - -		2,319,398	8	9
	£.	22,225,541	10	6

DISBURSEMENTS:

Bills of Exchange from India:		£.	s.	d.	£.	s.	d.
For interest of India debt	- - - - -	1,658	12	-			
„ interest of Tanjore claims adjudicated	- - - - -	1,398	2	3			
„ postage received in India on account of the Postmaster General, and other remittances	- - - - -	36,990	18	10			
					40,047	13	1
Cost of bullion remitted to India, including freight and insurance	- - - - -				3,636,081	10	7
Dividends on India loan property transferred to the books in England	- - - - -				80,157	4	7
Advances to the civil, military, and other provident funds of India	- - - - -				484,009	7	4
Annuities payable in England, chargeable to the Indian civil annuity funds	- - - - -				244,245	2	3
Family remittances; remittances by the administrators-general; payments chargeable against prize funds; and miscellaneous disbursements on account of India	- - - - -				624,251	14	3
Fee fund	- - - - -				13,184	2	6
Widows' funds for the Home service	- - - - -				28,256	14	-
Poplar fund pensions	- - - - -				5,269	9	2
Unclaimed prize-money, applicable to Lord Clive's fund; claims paid thereout	- - - - -				7	11	10
Services chargeable to the public departments	- - - - -				44	4	-
Money borrowed on security of East India Bonds, repaid	- - - - -				170,000	-	-
Four per cent. Debenture Loan, paid off	- - - - -				1,953,000	-	-
Her Majesty's Paymaster General:		£.	s.	d.			
On account purchase of horses at the Cape of Good Hope	- - -	278,217	8	11			
„ stores supplied from Her Majesty's ships, &c.	- - -	8,462	11	4			
					286,680	-	3
Indian Railway Companies, &c.; Engineering Expenses and Establishment Charges, &c. in England:		£.	s.	d.			
Great Indian Peninsula Railway Company	- - - - -	325,689	9	6			
East Indian Railway Company	- - - - -	688,542	15	2			
Madras Railway Company	- - - - -	285,251	14	2			
Bombay, Baroda, and Central India Railway Company	- - - - -	340,344	14	3			
Scinde Railway Company (including Indus Flotilla and Punjaub)	- - - - -	439,610	5	6			
Eastern Bengal Railway Company	- - - - -	178,186	10	9			
Great Southern of India Railway Company	- - - - -	158,135	14	5			
Calcutta and South Eastern Railway Company	- - - - -	91,907	4	1			
		2,507,668	7	10			
Madras Irrigation and Canal Company	- - - - -	4,161	7	11			
					2,511,829	15	9
Military and other public stores exported and to be exported, and charges attaching thereto	- - -				1,516,643	5	10
Cost of coals for the use of steam vessels in India	- - - - -				29,860	4	11
Freight of stores paid in England	- - - - -				42,995	12	2
On account of contract for constructing a pier at Madras	- - - - -				33,000	-	-
Store warehouse; on account purchase of premises, Belvidere-road, Lambeth	- - - - -				3,000	-	-
		Carried forward	-	-	£.	11,702,563	12 6

	£.	s.	d.	£.	s.	d.
Brought forward - - - -	-	-	-	11,702,563	12	6
DISBURSEMENTS—continued.						
CHARGES ON THE REVENUES OF INDIA:						
Dividends to Proprietors of East India Stock - - - - -	655,350	17	4			
Interest on the Home bond debt - - - - -	202,715	-	1			
Interest on 4 per cent. Debenture Loan - - - - -	443,104	3	7			
Dividends on India 5 per cent. Stock - - - - -	121,045	2	9			
Interest on Temporary Loans, &c. - - - - -	139,090	19	3			
Payments under the new postal arrangements with the Lords of the Treasury -	58,412	9	-			
Transport of troops - - - - -	254,541	10	4			
Furlough and retired pay to military and marine officers of the Indian establishments, including colonels' allowances - - - - -	844,089	14	7			
Retired pay and pensions of persons of the late St. Helena establishment, chargeable to India - - - - -	2,763	15	11			
The Paymaster General, for claims accrued against the Government of India in respect of troops serving in India - - - - -	1,327,061	8	5			
The Paymaster General on account of Admiralty claims for transports, &c. - -	150,000	-	-			
Payments under Act 4 Geo. 4, c. 71, on account of retiring pay, pensions, &c. of Her Majesty's troops serving or having served in India, (three quarters) - -	45,000	-	-			
Civil establishments of India; absentee allowances - - - - -	51,084	17	11			
Ditto - - ditto - - - annuities of the Madras civil annuity fund of 1818	5,400	-	-			
Mission to the Court of Persia - - - - -	22,187	5	1			
The Paymaster General, in repayment of expenses incurred on account of convicts transported from India to Australia, &c. - - - - -	1,273	3	8			
Her Majesty's Establishments in China, portion of charge payable by India for the years 1852-53 to 1856-57. - - - - -	45,895	12	6			
	4,369,016	-	5			
CHARGES GENERAL:						
Salaries of the Secretary of State and of his Under Secretaries of State, and of the Members of the Council of India, and salaries of the secretaries, and officers of the Secretary of State for India in Council, deducting 7,098 <i>l.</i> 11 <i>s.</i> 10 <i>d.</i> , applied from the fee fund, in part payment thereof - -	122,545	17	4			
Contingent expenses of the Secretary of State for India in Council, viz.:—						
Repairs to the India Office, taxes, rates and tithes, coals and candles, subscriptions to charities on public occasions, printing, stationery, stamps, book-binding, postage, and various petty charges - - - - -	27,368	10	-			
Auditor and assistants, under Act 21 & 22 Vict. c. 106, s. 52 -	425	-	-			
East India Company, expenses in respect of their capital stock and dividends - - - - -	2,928	1	6			
Annuities and pensions - - - - -	243,282	19	3			
Haileybury College - - - - -	872	10	1			
Military College at Addiscombe - - - - -	24,267	15	6			
Carried forward - - - £.	421,690	13	8	4,369,016	-	5
				11,702,563	12	6

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	421,690	13	8	4,369,016	-	5	11,702,663	12	6
DISBURSEMENTS—continued.									
CHARGES GENERAL—continued.									
Recruiting charges,—									
Pay of officers and non-commissioned officers of the dépôt at Warley and in the recruiting districts; pay of recruits previous to embarkation, bounty, clothing, arms, accoutrements, &c., including expenses of engineer cadets and recruits studying the art of sapping and mining at Chatham	101,927	6	-						
Passage and outfit of the Governor of Bombay, of the Fourth ordinary Member of the Council of the Governor General of India, Officers on the Staff, Aides-de-Camp, Officers in charge of recruits, &c. proceeding to join their regiments, Volunteers for pilot service, &c. - - - - -	111,539	11	7						
Lord Clive's fund, payments for pensions - - - - -	84,242	2	7						
Law charges - - - - -	4,789	2	10						
Maintenance of lunatics from India - - - - -	7,022	5	9						
Burmah donation batta - - - - -	575	18	11						
The Postmaster General, on account of postage of the despatches of the Government of India to and from India -	4,187	7	7						
Gratuities to families of military officers and others killed in action, or who have lost their lives in the Indian mutiny -	810	7	-						
On account of cost of war medals for troops - - - - -	12,728	19	-						
On account of cultivation and manufacture of vegetable products of India - - - - -	45	7	2						
Miscellaneous; comprising printing and engraving maps and charts for India, donations to Bengal civil fund, and to widows' funds for the Home service, donations for services and relief, &c. - - - - -	27,860	1	6						
				777,419	3	7			
Red Sea and Indian Telegraph Company, paid Her Majesty's Paymaster General portion of Interest chargeable to India - - - - -				£. 5,146,435	4	-			
					12,228	7	11		
				£. 5,158,663	11	11			
Guaranteed Interest on Capital of the Indian Railway Companies, &c., under their respective Deeds of Contract, including Interest on Debenture Bonds:									
Great Indian Peninsula Railway Company - - - - -	231,333	16	9						
East Indian Railway Company - - - - -	594,394	-	5						
Madras Railway Company - - - - -	171,379	2	9						
Bombay, Baroda, and Central India Railway Company - -	56,996	8	9						
Scinde Railway Company (including Indus Flotilla and Punjaub)	70,275	19	-						
Eastern Bengal Railway Company - - - - -	19,458	7	1						
Great Southern of India Railway Company - - - - -	5,466	-	4						
Calcutta and South Eastern Railway Company - - - - -	5,320	14	2						
Madras Irrigation and Canal Company - - - - -	13,596	-	5						
				1,168,220	9	8			
							6,326,884	1	7
Balance in favour, 30th April 1860:							£. 18,029,447	14	1
Exchequer bills and other securities - - - - -				2,239,944	9	7			
Current cash - - - - -				1,956,149	6	10			
							£. 4,196,093	16	5
							£. 22,225,541	10	6

— No. 2. —

AN ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY of the GOVERNMENT of India, from the 1st May 1860 to the 30th April 1861.

R E C E I P T S :		£.	s.	d.
Bills of Exchange from India on account of supplies to the public service - -	- -	22,033	10	-
Bills of Exchange and Letters of Credit drawn on India for cash received into the Home Treasury - - - - -	- - - - -	796	19	3
Subscriptions received on account of Civil, Military, and other Provident Funds of India - - - - -	- - - - -	50,892	1	-
From Her Majesty's Treasury and other Public Departments :				
		£.	s.	d.
In repayment of advances in India on account of emigration of coolies - - - - -	- - - - -	47,779	8	4
On account of expenses of Madras troops employed at Labuan - - - - -	- - - - -	3,629	18	1
On account of pensions paid in India to out-pensioners of Chelsea Hospital - - - - -	- - - - -	9,654	19	3
On account of charges of the late China expedition - - - - -	- - - - -	917,601	-	-
Miscellaneous receipts - - - - -	- - - - -	2,461	4	11
		981,126	10	7
Miscellaneous receipts on account of India - - - - -	- - - - -	57,674	19	4
Interest realised from investment of cash balance, &c. - - - - -	- - - - -	27,579	-	5
Receipts in reduction of Charges General :				
		£.	s.	d.
Military College at Addiscombe, received from cadets - - - - -	- - - - -	16,736	12	6
Law charges, amount recovered - - - - -	- - - - -	410	18	-
Haileybury College - - - - -	- - - - -	16	-	6
Maintenance of lunatics from India - - - - -	- - - - -	174	4	5
Passage and outfit - - - - -	- - - - -	187	7	6
Recruiting charges - - - - -	- - - - -	360	-	-
Miscellaneous Home receipts - - - - -	- - - - -	13,706	6	2
		31,541	9	1
Four per cent. Debenture Loan - - - - -	- - - - -	41,000	-	-
India 5 per cent. stock - - - - -	- - - - -	4,623,605	-	-
Indian Railway Companies, &c. :				
Instalments of Capital under their respective Deeds of Contract :				
		£.	s.	d.
Great Indian Peninsula Railway Company - - - - -	- - - - -	1,133,768	-	-
East Indian Railway Company - - - - -	- - - - -	2,393,950	-	-
Madras Railway Company - - - - -	- - - - -	418,075	-	-
Bombay, Baroda, and Central India Railway Company - - - - -	- - - - -	338,995	1	6
Scinde Railway Company (including Indus Flotilla and Punjab Railway) - - - - -	- - - - -	827,595	17	-
Eastern Bengal Railway Company - - - - -	- - - - -	363,205	-	-
Great Southern of India Railway Company - - - - -	- - - - -	247,000	-	-
Calcutta and South Eastern Railway Company - - - - -	- - - - -	83,129	17	-
		5,805,718	15	6
Madras Irrigation and Canal Company - - - - -	- - - - -	52,990	4	-
		5,858,708	19	6
		11,694,958	9	2
Balance in favour, 1st May 1860 - - - - -	- - - - -	4,196,093	16	5
		£.	15,891,052	5 7

DISBURSEMENTS:

Bills of Exchange from India:	£.	s.	d.	£.	s.	d.
For interest of India debt - - - - -	1,580	7	6			
„ interest of Tanjore claims adjudicated - - - - -	1,218	10	-			
„ postage received in India on account of the Postmaster General, and other remittances - - - - -	27,470	13	11			
				30,269	11	5
Cost of bullion for shipment to India, including freight and insurance - - - - -				364,332	11	10
Dividends on India loan property transferred to the books in England - - - - -				86,981	4	10
Advances to the civil, military, and other provident funds of India - - - - -				492,585	13	10
Annuities payable in England, chargeable to the Indian civil annuity funds - - - - -				239,119	2	10
Family remittances; remittances by the administrators-general; payments chargeable against prize funds; and miscellaneous disbursements on account of India - - - - -				423,644	3	8
Poplar fund; pensions - - - - -				4,831	2	10
Unclaimed prize-money, applicable to Lord Clive's fund; claims paid thereout - - - - -				17	11	-
Services chargeable to the public departments - - - - -				31	16	-
Principal of home bond debt paid off under notice from holders - - - - -				656,200	-	-
Money borrowed on security of East India bonds repaid - - - - -				300,000	-	-
Her Majesty's Paymaster General:						
On account of purchase of horses at the Cape of Good Hope - - - - -				7,700	-	-
Indian Railway Companies, &c.; Engineering Expenses and Establishment Charges, &c., in England:						
Great Indian Peninsula Railway Company - - - - -	341,988	12	10			
East Indian Railway Company - - - - -	603,682	3	-			
Madras Railway Company - - - - -	329,255	17	11			
Bombay, Baroda, and Central India Railway Company - - - - -	344,123	2	3			
Scinde Railway Company (including Indus Flotilla and Punjaub Railway) - - - - -	370,667	9	1			
Eastern Bengal Railway Company - - - - -	241,870	13	4			
Great Southern of India Railway Company - - - - -	129,869	11	1			
Calcutta and South Eastern Railway Company - - - - -	44,269	5	6			
	2,405,726	15	-			
Madras Irrigation and Canal Company - - - - -	18,388	18	5			
				2,424,115	13	5
Military and other stores exported and to be exported - - - - -				1,201,258	-	6
Cost of coals for the use of steam vessels in India - - - - -				36,766	6	10
Freight of stores paid in England - - - - -				28,191	11	6
On account of contract for constructing a pier at Madras - - - - -				17,563	-	-
On account of contract for constructing the Napier mole bridge at Kurrachee - - - - -				1,000	-	-
CHARGES ON THE REVENUES OF INDIA:						
Dividends to proprietors of East India Stock - - - - -	629,968	3	2			
Interest on the Home bond debt - - - - -	187,320	-	5			
Interest on the 4 per cent. debenture loans - - - - -	531,938	9	7			
Dividends on India 5 per cent. stock - - - - -	341,975	-	-			
Interest on temporary loans, &c. - - - - -	71,391	18	-			
Payment under the new postal arrangements with the Lords of the Treasury - - - - -	62,229	4	5			
Transport of troops - - - - -	266,761	7	11			
Carried forward - - - - -	2,091,584	3	6	6,314,607	10	6

	£.	s.	d.	£.	s.	d.
Brought forward - - -	2,091,584	3	6	6,314,607	10	6
DISBURSEMENTS—continued.						
Charges on the Revenues of India—continued.						
Furlough and retired pay to military and marine officers of the Indian establishments, including colonels' allowances - - - - -	885,658	4	6			
Retired pay and pensions of persons of the late St. Helena establishment, chargeable to India - - - - -	808	11	10			
The Paymaster General, for claims accrued against the Government of India, in respect of troops serving in India - - - - -	1,395,960	12	-			
Payments under Act 4 Geo. 4, c. 71, on account of retired pay, pensions, &c., of Her Majesty's troops serving or having served in India - - - - -	60,000	-	-			
Civil establishments of India: absentee allowances - - - - -	71,559	4	6			
Ditto - - ditto - - annuities of the Madras civil annuity fund of 1818 -	4,800	-	-			
Ditto - - ditto - - (uncovenanted service) absentee allowances - -	5,836	2	3			
Expenses incurred on account of officers attaining scientific knowledge - -	3,023	18	10			
Expenses in connexion with the magnetical survey of India - - - - -	2,517	6	11			
Mission to the Court of Persia - - - - -	8,035	10	3			
The Paymaster General, in repayment of expenses incurred on account of convicts transported from India to Australia - - - - -	1,763	18	10			
Her Majesty's establishments in China: portion of charge payable by India for the years 1857-58 and 1858-59 - - - - -	22,829	9	11			
	4,554,377	3	4			
CHARGES GENERAL, comprising,—						
	£.	s.	d.			
Salaries of the Secretary of State and of his Under Secretaries of State, and of the Members of the Council of India, and salaries of the secretaries and officers of the Secretary of State for India in Council, including the salaries of the Assistant Military Secretary to his Royal Highness the General Commanding in Chief and Clerk - - - - -	130,426	5	7			
Contingent expenses of the Secretary of State for India in Council:						
Repairs to the India Office, taxes, rates and tithes, coals, candles, printing, stationery, stamps, bookbinding, postage, and various petty charges - - - - -	23,275	19	7			
Auditor and Assistants under Act 21 & 22 Vict., c. 106, s. 52 -	906	5	4			
Bank of England: payment to that establishment for management of debt - - - - -	4,343	17	6			
East India Company: expenses in respect of their capital stock and dividends - - - - -	2,031	16	7			
Annuities and pensions - - - - -	233,342	12	7			
Haileybury College - - - - -	802	16	-			
Military College at Addiscombe - - - - -	22,798	3	11			
Carried forward - - - £.	417,927	17	1	4,554,377	3	4
				6,314,607	10	6

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -	417,927	17	1	4,564,377	3	4	6,814,607	10	6
DISBURSEMENTS—continued.									
CHARGES ON THE REVENUES OF INDIA—continued.									
CHARGES GENERAL—continued.									
Recruiting charges : - - -	£.	s.	d.						
Pay of officers and non-commissioned officers of the depôt at Warley and in the recruiting districts; pay of recruits previous to embarkation, bounty, clothing, arms, accoutrements, &c., including expenses of engineer cadets and recruits studying the art of sapping and mining at Chatham - - -	50,107	18	-						
Repairs, alterations, and additions to barracks at Warley - - - - -	21,484	1	8						
				7	1	1			
Passage and outfit of Officers and others on the Indian Establishments proceeding to and returning from India - - -	105,858	1	3						
Widows' funds for the Home Service, net payments for pensions - - -	13,082	4	2						
Lord Clive's fund, payments for pensions - - - - -	91,358	2	8						
Advances to the agent at Alexandria, on account expenses of the Egyptian agency - - - - -	4,800	-	-						
Law charges - - - - -	6,876	9	11						
Maintenance of lunatics from India - - - - -	7,593	4	4						
Burmah donation batta - - - - -	222	6	3						
Persian donation batta - - - - -	1,245	16	-						
The Postmaster General, on account of postage of the despatches of the Government of India to and from India - - -	4,429	18	-						
Gratuities to families of military officers and others killed in action, or who have lost their lives in the Indian mutiny - - -	682	18	1						
Cost of war medals for troops - - - - -	4,182	17	1						
Expenses incurred in respect of the Report on the Ganges Canal - - -	6,389	2	-						
Miscellaneous: comprising printing and engraving maps and charts for India, donations to Bengal civil fund, and donations for services and relief, &c. - - - - -	23,636	15	2						
							759,877	11	3
Oude Railway Company, preliminary and survey expenses, interest on capital, &c. - - -							13,179	14	5
Red Sea and Indian Telegraph Company, paid Her Majesty's Paymaster General, portion of expenses and interest chargeable to India - - - - -							116,025	19	5
									5,443,460 8 15
Guaranteed interest on capital of the Indian Railway Companies, &c., under their respective deeds of contract, including interest on Debenture Bonds:									
				£.	s.	d.			
Great Indian Peninsula Railway Company - - - - -				289,737	-	7			
East Indian Railway Company - - - - -				708,591	2	8			
Madras Railway Company - - - - -				214,976	1	4			
Bombay, Baroda and Central India Railway Company - - -				93,966	4	6			
Scinde Railway Company (including Indus Flotilla and Punjaub Railway) - - -				99,118	16	2			
Eastern Bengal Railway Company - - - - -				25,703	17	2			
Great Southern of India Railway Company - - - - -				13,703	5	1			
Calcutta and South Eastern Railway Company - - - - -				8,722	10	6			
				£.	1,454,518	18	-		
Madras Irrigation and Canal Company - - - - -				25,402	-	8			
									1,479,920 18 8
							£.	13,237,988	17 7
Balance in favour, 30th April 1861:									
Exchequer bills and other securities - - - - -				920,078	17	8			
Current cash - - - - -				1,732,984	10	4			
									2,653,063 8 -
							£.	15,891,052	5 7

— No. 3. —

AN ACCOUNT of the DEBTS and CREDITS in *England* of the GOVERNMENT of *India*, on the 1st May 1861.

DEBTS:		£.
Bills of exchange from India, unpaid	- - - - -	2,966
Principal of 5 per cent. transfer loan stock, payable 25th April 1853, undemanded	- - - - -	542
Dividends on the capital stock of the East India Company unclaimed	- - - - -	10,991
Amount owing for export stores	- - - - -	167,247
Imperial Government: War Office and Admiralty, &c., claims	- - - - -	220,840
Unclaimed prize-money, applicable to Lord Clive's fund (Act 1 & 2 Geo. 4, c. 61, and 9 Geo. 4, c. 50)	- - - - -	48,337
Poplar fund, including unclaimed wages of seamen	- - - - -	242,752
Unclaimed prize-money, applicable to Poplar fund (Act 1 & 2 Geo. 4, c. 61, and 9 Geo. 4, c. 50)	- - - - -	27,450
		270,202
East Indian Railway Company; amount remaining in the Home treasury, after deducting sums drawn in India in excess of capital paid into the Indian treasuries	- - - - -	265,226
Great Indian Peninsula Railway Company; amount remaining in the Home treasury, after deducting sums drawn in India in excess of capital paid into the Indian treasuries	- - - - -	368,928
Scinde Railway Company (including the Indus Flotilla and Punjaub Railway); amount remaining in the Home treasury, after deducting sums drawn in India in excess of capital paid into the Indian treasuries	- - - - -	308,747
Eastern Bengal Railway Company; amount remaining in the Home treasury, after deducting sums drawn in India in excess of capital paid into the Indian treasuries	- - - - -	72,106
Madras Irrigation and Canal Company; amount remaining in the Home treasury, after deducting sums drawn in India in excess of capital paid into the Indian treasuries	- - - - -	444,611
		1,459,618
Deduct—		
Bombay, Baroda and Central India Railway Company; excess payments over receipts, in England and India	- - - - -	363,043
Madras Railway Company; excess payments over receipts, in England and India	- - - - -	233,743
Great Southern of India Railway Company; excess payments over receipts, in England and India	- - - - -	16,053
Calcutta and South Eastern Railway Company; excess payments over receipts, in England and India	- - - - -	17,488
		630,327
		829,291
Home bond debt, charged upon the revenues of India by 9th sec. 3 & 4 Will. 4, c. 85:		
Principal, bearing interest at 4 per cent. per annum	- - - - -	4,352,800
Principal, not bearing interest	- - - - -	20,917
		£. 4,373,717
Bonds issued as security for temporary loans to the like amount	- - - - -	1,500,000
		5,873,717
Four per cent. debenture loan, capital of the loan	- - - - -	13,044,000
Five per cent. stock, capital of the stock	- - - - -	11,079,200
		£. 31,547,333

CREDITS:

	£.	£.
Balance on the 1st May 1861; viz.—		
Exchequer bills and other securities - - - - -	920,079	
Current cash - - - - -	1,732,984	2,653,063
Military and other public stores remaining unshipped, 1st May 1861 - - - - -		276,481
Amount due from the Imperial Government in respect of the late expeditions to Persia and China, &c. -		413,787
Computed value of buildings and lands; viz.—		
The East India House - - - - -	230,000	
The East India College at Haileybury and Military College at Addiscombe - -	140,000	
Warley Barracks, near Brentwood, Essex - - - - -	60,000	
The Warehouses and Premises in Leadenhall-street and in New-street, Bishopsgate-street (store department) - - - - -	27,000	
Store Warehouse, Belvidere-road, Lambeth - - - - -	3,000	460,000
Indian Railway Companies, &c.; guaranteed interest on capital paid in England under their respective deeds of contract, deducting therefrom amount received in India to 31st December 1860, applicable to the repayment of such interest - - - - -		4,198,524
	£.	8,001,855
Brought down, Amount of Debts - - - - -	£. 31,547,333	
Ditto - - ditto - - Credits - - - - -	8,001,855	
		Debts in Excess - - - - - £. 23,545,478

The above, on the one hand, is exclusive of the amount owing to Proprietors of India Stock for their Capital; and on the other hand, of the Guarantee or Security Fund, formed under the provisions of the Act 3 & 4 Will. 4, c. 85.

— No. 4. —

A LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*, and the SALARIES and ALLOWANCES payable in respect thereof, on 1st May 1861.

	Number.	Salaries and Allowances.
Secretary of State, Under Secretaries of State, Assistant Under Secretary of State, and Members of Council - - - - -	19	£. 28,450
Correspondence Department: consisting of ninety-two officers and clerks - - - - -	92	45,026
Accountant General's Department: consisting of twenty-seven officers and clerks - - - - -	27	12,749
Director General of Stores Department: consisting of sixteen officers and clerks, and seventy-six examiners of stores, assistant examiners, and labourers - - - - -	92	13,449
Standing Counsel, Solicitor, Clerk of the Works and Draughtsman, Geographer, Librarian and Clerk, Reporter of the Products of India and Clerk, Keeper of the Museum and Assistant, and Examining Physician - - - - -	12	6,071
Office-keepers, hall porters, and messengers, &c. - - - - -	55	5,911
Superintendent of charwomen, and seven charwomen - - - - -	8	360
Portion of the establishment retained at the office of the Board of Control in charge of records and papers, consisting of two officers and one clerk; messengers, housekeeper, and female servants - - - - -	10	2,490
	315	114,506
Allowances payable to clerks, messengers, charwomen, and labourers temporarily employed - - - - -	£.	6,351
Military College: consisting of the Lieutenant Governor, twenty-two professors, masters, and other officers, and thirty-six non-commissioned staff and public servants - - - - -	59	£. s. d. 9,547 1 5
Military Depot at Warley: comprising eight officers and twenty-five non-commissioned staff, &c. - - - - -	34	4,496 13 3
Recruiting Districts: comprising eight officers and ninety-one non-commissioned staff - - - - -	99	5,109 8 4

— No. 5. —

AN ACCOUNT of New PENSIONS, granted or created in *Great Britain*, between 1st May 1860
and 30th April 1861.

	AMOUNT PER ANNUM.		
	£.	s.	d.
Mrs. C. G. Beatson, widow of the late Capt. W. S. Beatson of the 1st Bengal Light Cavalry, who died from the effects of exposure to the sun during the engagement of the 16th July 1857, for herself and one son - - - -	86	-	-
Mrs. Harriett Baker, widow of a house messenger - - - - -	19	10	-
Mrs. Connolly, widow of a purser of the Indian Navy, pension equal in amount to that allowed from Lord Clive's fund to the widow of an officer of corresponding rank - - - - -	45	12	6
Mrs. F. M. Cooper, widow of Lieutenant Colonel Cooper, 51st Bengal Native Infantry, who died from the effects of a sun-stroke received whilst engaged in the suppression of the mutiny - - - - -	200	-	-
Mrs. Amy Donovan, in consideration of the services of her late husband, Lieut. John Donovan, pension equal in amount to that allowed from Lord Clive's fund to the widow of an officer of corresponding rank - - - - -	22	16	4
Capt. G. B. Kempthorne, late of the Indian Navy, in lieu of retired pay - -	125	-	-
Mrs. Mary Lloyd, widow of a pensioned pilot, Bengal Establishment - -	120	4	-
Mrs. H. M. G. McDougall, widow of a pilot, Bengal Establishment, for herself and two children, the pensions to which they have been admitted in India - -	64	8	-
Mr. J. D. V. Packman, late Surgeon, Madras Establishment, in lieu of retired pay	120	-	-
Mrs. Mary Ann Page, widow of Lieut. E. D. Page, Bengal Unattached, in consideration of her husband's services, for herself and two children - - - -	47	3	9
Mrs. Charlotte Robertson, widow of Capt. W. Robertson, late Master Attendant at the port of Tuticorin, in the Madras Presidency - - - - -	100	-	-
Mrs. C. Rouget, pension to which she has been admitted in India, made payable in this country - - - - -	84	10	-
Mr. Charles Cullen Strettell, late of the Bombay Army, a subsistence allowance in consideration of his removal from the Army - - - - -	60	-	-
Mrs. Catharine Seallon, widow of a pensioned pilot, Bengal Establishment, for herself and six children - - - - -	223	7	-
Mr. James Taylor, late 2d Captain, Madras Artillery, a subsistence allowance in consideration of his removal from the Army - - - - -	52	-	-
Mr. John O'Brien Tandy, son of Mr. J. O'Brien Tandy, who was killed on the 24th August 1857, during the mutiny - - - - -	120	-	-
George Henry Willoughby and Frances Harriett Willoughby, children of the late Capt. Ed. Willoughby, Bengal Artillery, in consideration of the services of their late father, 25 <i>l.</i> each - - - - -	50	-	-
Carried forward - - - £.	1,540	11	7

AN ACCOUNT of New PENSIONS—continued.

				TOTAL AMOUNT PER ANNUM.	
				£.	s. d.
Brought forward - - -				1,540	11 7
The undermentioned discharged Soldiers who have held the rank of Serjeant during the period prescribed by the Regulations, granted Pensions in addition to their Pensions from the Military Fund.					
BENGAL :		£.	s.	d.	
Andrew Allan -	-	18	5	-	
James Boulder -	-	18	5	-	
V. B. Cullen -	-	27	7	6	
John Court -	-	27	7	6	
William Caplin -	-	18	5	-	
Richard Corker -	-	18	5	-	
James Copley -	-	18	5	-	
Patrick Curtin -	-	18	5	-	
George Carter -	-	18	5	-	
William Compton -	-	18	5	-	
John Fitzpatrick -	-	18	5	-	
David Gordon -	-	2	7	6	
Thomas Hiney -	-	22	16	3	
Robert Hardy -	-	18	5	-	
John Hogan -	-	18	5	-	
Henry Holdway -	-	18	5	-	
John Lewis -	-	27	7	6	
Joseph Lamb -	-	18	5	-	
Christopher Miller -	-	27	7	6	
William Nicholls -	-	18	5	-	
Matthew Neil -	-	27	7	6	
Patrick O'Neil -	-	27	7	6	
Connell O'Connell -	-	27	7	6	
Charles O'Donnell -	-	18	5	-	
John Smith -	-	18	5	-	
John Stroud -	-	27	7	6	
Stephen Tully -	-	18	5	-	
MADRAS :					
John Clarke -	-	27	7	6	
William Collins -	-	18	5	-	
Paul Crawley -	-	18	5	-	
William Douglas -	-	27	7	6	
Joseph Knowles -	-	27	7	6	
64 Persons - - -				1,307	5 -
David Simpson, late Serjeant Major, at the Depôt, Warley - - -				45	12 6
John Cannon				18	5 -
Patrick Killion				27	7 6
James McLaren				36	10 -
James Phemister				27	7 6
Henry Rose				27	7 6
Joseph Thompson				18	5 -
late Staff Serjeants at the Depôt, Warley - - -				£.	3,048 11 7

— No. 6. —

ALLOWANCES, COMPENSATIONS, and SUPERANNUATIONS, granted between the 1st May 1860 and the 30th April 1861, under Act 21 & 22 Vict. c. 106.

NAME.	OFFICE.	Period of Service.	Salary and Allowances.			Annual Pension.		
		Years.	£.	s.	d.	£.	s.	d.
Mr. Frederic Sandoz - - - -	Auditor - - - - -	45	1,210	-	-	1,210	-	-
" William Eade - - - -	Military Department, Assistant Secretary - - - -	45	1,380	-	-	1,035	-	-
" Peter Austin Daniel - - -	Correspondence Department, Clerk - - -	13	550	-	-	367	-	-
" William Thomas Daviniere -	Accountant General's Department, Clerk -	41	900	-	-	800	-	-
" Edward Jenkyns - - - -	- - - Ditto - - - - ditto - - -	38	750	-	-	638	-	-
" Robert Money Hotson - - -	- - - Ditto - - - - ditto - - -	36	700	-	-	525	-	-
" Francis Deffell - - - -	- - - Ditto - - - - ditto - - -	11	306	-	-	204	-	-
" Francis Clark - - - -	Official Agent to Administrators General, &c. - - -	42	800	-	-	687	-	-
" Edward John Fairbrother -	Clerk to - - - - ditto - - -	13	600	-	-	400	-	-
" Aaron Atkins - - - -	Book Office, Assistant Registrar - - -	35	500	-	-	400	-	-
" Robert Gordon - - - -	Writer - - - - -	38	459	16	-	345	-	-
" James Hall - - - -	Doorkeeper - - - - -	15	255	-	-	190	-	-
Mrs. Elizabeth M. Marshall -	Housekeeper - - - - -	35	100	-	-	75	-	-
" Elizabeth Parry - - - -	Assistant ditto - - - - -	19	80	-	-	53	6	8
" Elizabeth Longhurst - - -	Charwoman - - - - -	14	36	8	-	13	-	-
						Amount of Gratuity.		
						£.	s.	d.
Mr. William Greenway Finney -	Marine and Transport Department, Clerk - - - - -	6	232	-	-	928	-	-
" Edward Lee Townsend - -	Cashier's Department, Clerk - - -	8	242	-	-	1,210	-	-
" George Peters - - - -	Stores Department, Assistant Examiner of Stores - - - -	1	130	-	-	130	-	-
" Pemble Browne - - - -	Writer - - - - -	2	227	-	-	454	-	-
" Edmund George Clarke - -	Ditto - - - - -	1	253	-	-	253	-	-
" W. G. A. Clark - - - -	Ditto - - - - -	2	112	10	-	225	-	-
" Alfred Elvery - - - -	Ditto - - - - -	2	157	10	-	315	-	-
" Edward Luff Hawkins - -	Ditto - - - - -	2	253	-	-	506	-	-
" John Irby Iles - - - -	Ditto - - - - -	3	165	1	-	330	2	-
" Austin R. Lord - - - -	Ditto - - - - -	1	224	-	-	224	-	-
" Robert Paton Martin - - -	Ditto - - - - -	2	241	12	-	483	4	-
" George Blake Norris - - -	Ditto - - - - -	2	186	10	-	373	-	-
" William Alexander Peters -	Ditto - - - - -	4	250	-	-	750	-	-
" Charles Alexander Pope - -	Ditto - - - - -	3	158	-	-	316	-	-
" James Samuel Rixon - - -	Ditto - - - - -	1	253	-	-	253	-	-
" William A. Thom - - - -	Ditto - - - - -	2	205	10	-	411	-	-

— No. 7. —

COMPENSATIONS granted between the 1st May 1860 and the 30th April 1861, to the FAMILIES of deceased OFFICERS of the *East India Company's* late Maritime Service in the form of Annuities, under Act 3 & 4 Will. 4, c. 85.

Mrs. Beatrice Broughton, Widow of a Commander - - - - £. 100 during Widowhood.

India Office,
14 May 1861. }

GEORGE FRIEND,
Accountant General.

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, to be Printed,
15 May 1861.

260.

Under 3 oz.

PART I.

FINANCE AND REVENUE
ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR THE

Year 1859/60.

PART II.

ESTIMATE OF REVENUE, EXPENDITURE,
AND CASH BALANCES

FOR 1860/61;

WITH A COMPARISON OF THE TWO YEARS.

(Presented to Parliament pursuant to the Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, to be Printed,
15 May 1861.

PART I.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

1859-60.

CONTENTS.

GENERAL ABSTRACT ACCOUNTS OF INCOME, EXPENDITURE,
AND OF CASH BALANCES.

1859-60.

- Account I.—An Account of the Gross Revenues of India, for the Year 1859-60, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected, converted into Sterling Money, at the rate of Two shillings the Company's Rupee - - - - - p. 6
- Account II.—An Account of the Total Income of the Revenue of India, in the Year ended the 30th April 1860, together with an Account of the Public Expenditure, including Repayments, Allowances and Drawbacks; and Allowances and Assignments and other Payments, made out of the Revenues, in accordance with Treaties or other Engagements, but exclusive of the Sums applied to the Reduction of Debt - - - - - p. 8
- Account III.—An Account of the Net Public Income of India, in the Year ended the 30th April 1860 (after abating the Expenditure defrayed thereout by the several Revenue Departments, and the Allowances, Assignments and other Payments out of those Revenues, made in accordance with Treaties or other Engagements), and of the actual Issues or Payments within the same Period, exclusive of the Sums applied to the Reduction of Debt - - - - - p. 9
- Account IV.—Abstract Account of the Balances of Cash in the several Treasuries of India, on the 30th April 1859; the Amount of Debt incurred and Debt discharged during the Year 1859-60; the Amount of Advances and Repayments on various Accounts; the Supplies to and from London, and between the several Presidencies; and the Balances in the Indian Treasuries on the 30th April 1860; showing also the Amount of the Cash Balance in England, and the Aggregate of the Cash Balances, both in India and in England, at the latter Date - - - - - p. 10

APPENDICES.

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- No. 3.—An Account of the Gross Revenues of the Provinces of Pegu and Martaban, for the Year 1859-60, with the Charges of Collection and other Payments out of those Revenues; the Net Receipts into the Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected - - - - - p. 13
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- No. 30.—General Abstract Account of the Receipts and Disbursements of the several Presidencies of India, for the Year ended the 30th April 1860; showing the Local Surplus or Deficit at each Presidency - - - - - p. 56
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No. I.—AN ACCOUNT of the GROSS REVENUES of INDIA for the Year 1859-60, with the the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were

REVENUES AND RECEIPTS:	1.	2.	3.
	GROSS RECEIPTS.	Repayments. — Allowances, Refunds and Drawbacks.	NET RECEIPT within the Year, after deducting Repayments.
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.:	£.	£.	£.
Land Revenue - - - - -	18,757,400	32,566	18,724,834
Tributes and Subsidies (<i>see</i> Account, No. 16) - - - - -	575,806	- - -	575,806
Excise Duties in Calcutta - - - - -	51,036	- - -	51,036
Sayer Revenue - - - - -	384,844	352	384,492
Abkarry ditto - - - - -	1,161,370	222	1,161,148
Moturpha (Madras) - - - - -	109,242	2,926	106,316
Miscellaneous Receipts in the Revenue Department - - - - -	263,332	240	263,092
£.	21,303,030	36,306	21,266,724
Trade Taxes (Oude and Punjab) - - - - -	110,183	- - -	110,183
Customs - - - - -	3,872,053	46,390	3,825,663
£.			
Salt: Sale of Salt - - - - -	2,307,552		
Duties levied - - - - -	1,071,139		
Produce of Salt Mines in the Punjaub - - - - -	216,283		
TOTAL RECEIPTS from Salt - - - £.	3,594,974		
Deduct,—included in the Indian Statements, under the head of “Customs Duties” on Salt imported into Calcutta (Account, No. 9) - - - - -	668,538		
	2,926,436	6	2,926,430
Opium - - - - -	5,887,778	- - -	5,887,778
Post-Office Collections - - - - -	661,505	257	661,248
Stamp Duties - - - - -	737,527	15,371	722,156
Mint Receipts - - - - -	392,892	- - -	392,892
Marine and Pilotage Receipts - - - - -	205,080	- - -	205,080
Judicial Receipts (Fees, Fines, &c.) - - - - -	441,468	4,118	437,350
Contributions from Native States on account of Contingents - - - - -	218,614	- - -	218,614
Interest on Debt due by the Nizam, and on other Accounts - - - - -	62,081	- - -	62,081
Miscellaneous Receipts in the Civil and Political Departments - - - - -	550,194	524	549,670
Ditto - - - - - Public Works Department - - - - -	725,304	- - -	725,304
Ditto - - - - - Military Department - - - - -	1,611,677	- - -	1,611,677
TOTAL REVENUE RECEIPTS of all the PRESIDENCIES of INDIA - £.	39,705,822	102,972	39,602,850

Note.—The “Charges of Collection” necessarily include Salaries and Expenses of Offices charged

CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into collected, converted into Sterling Money, at the Rate of Two Shillings the Company's Rupee.

PAYMENTS OUT OF THE INCOME.					9.	10.
4.	5.	6.	7.	8.	NET RECEIPTS	Rate per Cent. for which the Gross
Charges of Collection, including Cost and Charges of Salt and Opium. (See Account, No. 17.)	Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements. (See Account, No. 19.)	Allowances to District and Village Officers and Enamdars, including Charitable Grants. (See Account, No. 20.)	OTHER PAYMENTS. (See Account, No. 18.)	TOTAL PAYMENTS out of the INCOME.	into the several Government Treasuries.	Receipt was Collected.
£.	£.	£.	£.	£.	£.	
1,877,119	1,047,803	1,164,041	264,409	4,353,372	16,913,352	8·8115
1,498	- - -	- - -	- - -	1,498	108,685	1·359
170,843	- - -	- - -	- - -	170,843	3,654,820	4·412
613,218	- - -	- - -	- - -	613,218	2,313,212	20·954
719,000	- - -	- - -	- - -	718,000	5,169,778	12·194
480,637	- - -	- - -	- - -	480,637	180,611	72·658
37,856	- - -	- - -	- - -	37,856	684,300	5·132
- - -	- - -	- - -	- - -	- - -	392,892	
- - -	- - -	- - -	- - -	- - -	205,080	
- - -	- - -	- - -	- - -	- - -	437,350	
- - -	- - -	- - -	- - -	- - -	218,614	
- - -	- - -	- - -	- - -	- - -	62,081	
- - -	- - -	- - -	- - -	- - -	549,670	
- - -	- - -	- - -	- - -	- - -	725,304	
- - -	- - -	- - -	- - -	- - -	1,611,677	
3,899,171	1,047,803	1,164,041	264,409	6,375,424	33,227,426	

with Duties of Internal Administration, as well as with the Collection of the Revenues.

No. II.—AN ACCOUNT of the Revenue of INDIA in the Year ended the 30th April 1860, together with an Account of the PUBLIC EXPENDITURE, including REPAYMENTS, ALLOWANCES, and DRAWBACKS, and ASSIGNMENTS, and other PAYMENTS made out of the REVENUES, in accordance with Treaties or other Engagements, but exclusive of the Sums applied to the Reduction of Debt.

HEADS OF REVENUE AND RECEIPTS:		GROSS RECEIPTS, as stated in Column I, of the Account of Income No. 1.	Number of Account.	EXPENDITURE:		£.
		£.				
Land Revenue, including Tributes and Subsidies from native States, } Excise Duties in Calcutta, Sayer, and Abkarry Revenues, &c. }		21,303,030	1 page 6.	Repayments, Allowances, Refunds, and Drawbacks -	- - -	102,972
Trade Taxes (Oude and Punjab) - - - - -		110,183		PAYMENTS in realisation of the REVENUE:		
Customs - - - - -		3,872,053	17 page 23.	Charges of Collection - - - - -	3,899,171	
Salt (exclusive of 668,538 L. Customs on Salt imported into Calcutta, } included with the Customs Receipts, as shown in Account No. 9) }		2,928,436	18 page 30.	Other Payments - - - - -	264,409	
Opium - - - - -		5,887,778		TOTAL PAYMENTS in the realisation of the REVENUE, including Cost of Salt and Opium - - -		4,163,580
Post-Office Collections - - - - -		661,505		Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other engagements - - -	- - -	1,047,803
Stamp Duties - - - - -		737,527	19 page 31.	Allowances to District and Village Officers' and Enamdars, including Charitable Grants - - - - -	- - -	1,164,041
Mint Receipts - - - - -		392,892	20 page 34.	TOTAL of the direct Claims and Demands upon the Revenues, including Charges of Collection and Cost of Salt and Opium - - -		6,478,396
Marine and Pilotage Receipts - - - - -		205,080		Charges in India, including Interest on Debt and the Value of Stores received from England - - - - -	- - -	38,143,874
Judicial Receipts (Fees, Fines, &c.) - - - - -		441,468		Charges in England, excluding the Value of Stores supplied to India	-	5,042,945
Contributions from Native States on account of Contingents - - -		218,614		Interest on Railway Capital, &c., Guaranteed in India and in England, deducting Net Traffic Receipts - - - - -	- - -	810,468
Interest on Debt due by the Nizam and on other Accounts - - -		62,031	3 page 9.			
Miscellaneous Receipts in the Civil and Political Departments -		550,194				
Ditto - - - - - Public Works Department - - -		725,304				
Ditto - - - - - Military Department - - -		1,611,677				
		39,705,822				
		10,768,861				
EXCESS OF EXPENDITURE OVER INCOME - - -		50,475,683			£.	50,475,683

No. III.—AN ACCOUNT of the NET PUBLIC INCOME of INDIA, in the Year ended the 30th April 1860 (after abating the EXPENDITURE defrayed thereout by the several REVENUE DEPARTMENTS, and the ALLOWANCES, ASSIGNMENTS, and other PAYMENTS out of those REVENUES, made in accordance with Treaties or other Engagements), and of the actual Issues or Payments within the same Period, exclusive of the Sums applied to the Reduction of Debt.

REVENUES AND RECEIPTS:		£.	£.	No. of Account.	CHARGES IN INDIA.		£.	£.
Land Revenue, including Tributes and Subsidies from Native States, {				21	Charges of the Civil and Political Establishments, including Contingent Charges -		3,785,782	
Excise Duties in Calcutta, Sayer and Abkary Revenues, &c. - - -		16,913,352		22	Judicial and Police Charges -		4,230,679	
Trade Taxes (Oude and Poonjab) - - - - -		108,685		23	Buildings, Roads, and other Public Works, including Repairs and Military Buildings -		4,365,185	
Customs - - - - -		3,654,820		25	Military Charges -		20,903,307	
Salt, exclusive of Customs on Salt imported into Calcutta (included with the Customs Receipts) - - - - -		2,313,212		26	Indian Navy, and other Marine Charges -		983,315	
Opium - - - - -		5,169,778		27	Mint Charges -		193,181	
Post-Office Collections - - - - -		180,611		24	Charges of the Eastern Settlements (exclusive of Charges of Collection, and other Payments out of the Revenues) -		118,865	
Stamp Duties - - - - -		684,300		27 A.	Loss by Exchange on Railway Transactions -		429,233	
Mint Receipts - - - - -		392,892			Interest on Debt -	£.	35,020,547	
Marine and Pilotage Receipts - - - - -		205,080					3,123,327	38,143,874
Judicial Receipts (Fees, Fines, &c.) - - - - -		437,350			CHARGES IN ENGLAND:			
Contributions from Native States on account of Contingents -		218,614			Dividends to Proprietors of East India Stock -		655,351	
Interest on Debt due by the Nizam, and on other Accounts -		62,081			Interest on the Home Public Debt -		766,864	
Miscellaneous Receipts in the Civil and Political Departments -		549,670			Interest on Temporary Loans, &c. in excess of Interest realised from investment of Cash balances -		49,488	
Ditto - - - in the Public Works Department -		725,304			Payments under New Postal Arrangements with the Lords of Her Majesty's Treasury -		58,412	
Ditto - - - in the Military Department -		1,611,677			Transport of Troops -		254,642	
					Furlough and Retired Pay to Military and Marine Officers of the Indian Establishments, including Colonels' Allowances:			
					Military -			810,893
					Marine -			33,197
					Retired Pay and Pensions of Persons of the late St. Helena Establishment, chargeable to India -		844,090	
					Her Majesty's Paymaster General, for Claims accrued against the Government of India in respect of Troops serving in India -		2,764	
					Ditto - - - for Admiralty Claims for Transports, &c. -		1,327,961	
					Payments under Act 4 Geo. 4, c. 71, on account of Retiring Pay, Pensions, &c. of Her Majesty's Troops serving or having served in India (Three Quarters) -		150,000	
					Civil Establishments of India, Absentee Allowances -		45,000	
					Ditto - - - Annuities of the Madras Civil Fund of 1818 -		51,085	
					Mission to the Court of Persia -		5,400	
					Her Majesty's Paymaster General in respect of Expenses incurred on account of Convicts transported from India to Australia -		22,187	
					Her Majesty's Establishments in China (portion of the Charge payable by India for the Years 1852-53 and 1856-57 -		1,273	
					Charges General, comprising the several Establishments at Home, Civil, Military, and Maritime Pensions, Recruiting Charges, and Miscellaneous Expenses, less Receipts operating in reduction thereof -		45,896	
					Red Sea and Indian Telegraph Company, paid Her Majesty's Paymaster General portion of Interest chargeable to India -		751,304	
					Interest on Railway Capital, &c., guaranteed:		5,030,717	
					Amount paid in India -		12,223	
					Ditto - - - England -			5,042,945
					Deduct,—Net Traffic Receipts of Railways -		1,213,525	
							403,057	810,468
								£.
								43,997,287

A P P E N D I X.

FINANCE AND REVENUE ACCOUNTS,

1859-60.

- | | | | | | | | | |
|----------------------------------|---|---|---|---|---|---|---|---------------|
| I.—District Revenues and Charges | - | . | - | - | - | - | - | pp. 12 to 21. |
| II.—Sundry Abstract Accounts | - | - | - | - | - | - | - | pp. 22 to 60. |

No. 1.—AN ACCOUNT of the GROSS REVENUES of the TERRITORIES and DEPARTMENTS under the immediate Control of the Government of *India*, for the Year 1859–60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; and the NET RECEIPTS into the several Government Treasuries.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipts within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.				8. Net Receipts into the several Government Treasuries.
				4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	£.
Tributes from the Nizam, Rajpoot, and other States - - -	131,734	- - -	131,734	- - -	32,662	- - -	32,662	99,072
Mint Receipts - - -	190,972	- - -	190,972	- - -	- - -	- - -	- - -	190,972
Marine Receipts - - -	200	- - -	200	- - -	- - -	- - -	- - -	200
Judicial Receipts (Fees, Fines, &c.)	27,037	- - -	27,037	- - -	- - -	- - -	- - -	27,037
Contributions from Native States on account of Contingents -	218,614	- - -	218,614	- - -	- - -	- - -	- - -	218,614
Interest of Debt due by the Nizam, and on other Accounts - -	39,386	- - -	39,386	- - -	- - -	- - -	- - -	39,386
Stamp Duties - - -	- - -	- - -	- - -	163	- - -	- - -	163	Excess Charge 163
Miscellaneous Receipts in the Civil and Political Departments -	144,382	- - -	144,382	- - -	- - -	- - -	- - -	144,382
Ditto, Public Works Department -	75,593	- - -	75,593	- - -	- - -	- - -	- - -	75,593
Ditto, Military Department -	1,026,913	- - -	1,026,913	- - -	- - -	- - -	- - -	1,026,913
Revenues and Receipts from the— Nagpore Territory (<i>see</i> Account No. 2) - - -	417,866	- - -	417,866	50,757	10,445	- - -	61,202	356,664
Pegu and Martaban Provinces (<i>see</i> Account No. 3) - - -	497,532	48	497,484	67,271	- - -	- - -	67,271	430,213
Tenasserim Provinces (<i>see</i> Ac- count No. 4) - - -	109,217	- - -	109,217	9,354	- - -	444	9,798	99,419
Oude Territory (<i>see</i> Account No. 5) - - -	1,255,978	- - -	1,255,978	103,128	179,870	1,562	284,560	971,418
District of Coorg (<i>see</i> Account No. 6) - - -	26,368	- - -	26,368	8,437	5,063	- - -	13,500	12,868
Pergunnah Bairseah (<i>see</i> Ac- count No. 7) - - -	8,875	- - -	8,875	1,248	- - -	- - -	1,248	7,627
Eastern Settlements (<i>see</i> Ac- count No. 8) - - -	125,896	- - -	125,896	5,528	6,633	- - -	12,161	113,735
Byaragoughur Districts, Mis- cellaneous Receipts - - -	6,977	- - -	6,977	- - -	- - -	- - -	- - -	6,977
TOTAL REVENUES and } RECEIPTS - - - } £.	4,303,540	48	4,303,492	245,886	234,673	2,006	482,565	3,820,927

No. 2.—AN ACCOUNT of the GROSS REVENUES of the NAGPORE TERRITORY, for the Year 1859–60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipt within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.			7. NET RECEIPTS.	8. Rate per Cent. for which the Gross Receipt was Collected.
				4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues.	6. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue - - -	286,016	- - -	286,016	- - -	- - -	- - -	- - -	
Sayer - ditto - - -	39,070	- - -	39,070	- - -	- - -	- - -	- - -	
Abkariy ditto - - -	42,889	- - -	42,889	- - -	- - -	- - -	- - -	
Miscellaneous Receipts in the Revenue Department - -	15,879	- - -	15,879	- - -	- - -	- - -	- - -	
	383,854	- - -	383,854	46,264	10,445	56,709	327,145	12.052
Customs - - -	11,608	- - -	11,608	- - -	- - -	- - -	11,608	
Post Office Collections - -	10,083	- - -	10,083	4,393	- - -	4,393	5,690	
Stamp Duties - - -	4,981	- - -	4,981	100	- - -	100	4,881	43.568
Judicial Receipts (Fees, Fines, &c.)	2,657	- - -	2,657	- - -	- - -	- - -	2,657	2.007
Miscellaneous Receipts in the Civil and Political Departments -	425	- - -	425	- - -	- - -	- - -	425	
Ditto, Public Works Department -	3,529	- - -	3,529	- - -	- - -	- - -	3,529	
Ditto, Military Department -	729	- - -	729	- - -	- - -	- - -	729	
TOTAL, carried to Account, } No. 1 - - - } £.	417,866	- - -	417,866	50,757	10,445	61,202	356,664	

No. 3.—AN ACCOUNT of the GROSS REVENUES of the Provinces of PEGU and MARTABAN, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those Revenues; the NET RECEIPTS into the Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipt within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.			7. NET RECEIPTS.	8. Rate per Cent. for which the Gross Receipt was Collected.
				4. CHARGES of COLLECTION.	5. OTHER PAYMENTS.	6. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue - - - -	274,702	1	274,701					
Sayer - ditto - - - -	30,543	47	30,496					
Abkarry ditto - - - -	48,998	-	48,998					
Miscellaneous Receipts in the Revenue Department - -	1,171	-	1,171					
	355,414	48	355,366	49,981	-	49,981	305,385	14.062
Customs : £.								
On Imports - - - -	57,935							
On Exports - - - -	36,904							
Miscellaneous - - - -	733							
	95,572	-	95,572	7,674	-	7,674	87,898	8.029
Salt Duty - - - -	7,227	-	7,227	-	-	-	7,227	
Post-Office Collections - -	8,889	-	8,889	9,616	-	9,616	727	
Judicial Receipts (Fees, Fines, &c.)	16,714	-	16,714	-	-	-	16,714	
Marine Receipts - - - -	5,868	-	5,868	-	-	-	5,868	
Miscellaneous Receipts in the Civil and Political Departments -	4,060	-	4,060	-	-	-	4,060	
Ditto, Public Works Department -	3,788	-	3,788	-	-	-	3,788	
TOTAL, carried to Account, } No. 1 - - - - } £.	497,532	48	497,484	67,271	-	67,271	430,213	

No. 4.—AN ACCOUNT of the GROSS REVENUES of the TENASSERIM Provinces, for the Year 1859-60, with the CHARGES of COLLECTION, and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipt within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.			7. NET RECEIPTS.	8. Rate per Cent. for which the Gross Receipt was Collected.
				4. CHARGES of COLLECTION.	5. OTHER PAYMENTS.	6. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue - - - -	35,831	-	35,831					
Sayer - ditto - - - -	4,504	-	4,504					
Abkarry ditto - - - -	24,508	-	24,508					
Miscellaneous Receipts in the Revenue Department - -	1,676	-	1,676					
	66,519	-	66,519	5,605	444	6,049	60,470	8.576
Customs : £.								
On Imports - - - -	21,348							
On Exports - - - -	6,162							
Miscellaneous - - - -	70							
	27,580	-	27,580	3,127	-	3,127	24,453	11.337
Salt Duty - - - -	1,207	-	1,207	-	-	-	1,207	
Post-Office Collections - -	1,544	-	1,544	622	-	622	922	40.285
Judicial Receipts (Fees, Fines, &c.)	11,125	-	11,125	-	-	-	11,125	
Marine Receipts - - - -	267	-	267	-	-	-	267	
Miscellaneous Receipts in the Civil and Political Departments -	262	-	262	-	-	-	262	
Ditto, Public Works Department -	713	-	713	-	-	-	713	
TOTAL, carried to Account, } No. 1 - - - - } £.	109,217	-	109,217	9,354	444	9,798	99,419	

No. 5.—AN ACCOUNT of the GROSS REVENUES of the OUDE TERRITORY, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:	1.	PAYMENTS OUT OF THE INCOME.				6.	7.
	GROSS RECEIPTS.	2. CHARGES of COLLECTION.	3. Other Payments.	4. Allowances and Assignments payable out of the Revenues.	5. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS.	Rate per Cent. for which the Gross Receipt was Collected.
LAND, SAYER AND ABKARRY REVENUES:	£.	£.	£.	£.	£.	£.	
Land Revenue - - - -	999,774						
Sayer - ditto - - - -	32,311						
Miscellaneous Receipts in the Revenue Department - - - -	2,345						
Abkarry Revenue - - - -	69,565						
	1,103,995	89,203	1,562	179,870	270,635	833,360	8.08
Customs - - - -	11					11	
Post Office Collections - - - -	20,563	13,331			13,331	7,232	64.83
Trade Taxes - - - -	14,763					14,763	
Stamp Duties - - - -	14,232	594			594	13,638	4.173
Salt - - - -	29,640					29,640	
Judicial Receipts, Fines, &c. - - - -	14,925					14,925	
Miscellaneous Receipts in the Civil and Political Departments - - - -	1,278					1,278	
Ditto, Public Works Department - - - -	56,571					56,571	
TOTAL, carried to Account, No. 1 £.	1,255,978	103,128	1,562	179,870	284,560	971,418	

No. 6.—AN ACCOUNT of the Gross REVENUES of the DISTRICT of COORG, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Commissioner's Treasury, and the Rate per Cent. for which the Gross Receipt was collected.

REVENUES AND RECEIPTS:	1.	PAYMENTS OUT OF THE INCOME.				6.	7.
	GROSS RECEIPTS.	2. CHARGES of COLLECTION.	3. Other Payments.	4. Allowances and Assignments payable out of the Revenues.	5. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS.	Rate per Cent. for which the Gross Receipt was Collected.
	£.	£.	£.	£.	£.	£.	
Land Revenue - - - -	13,037						
Abkarry Revenue - - - -	3,614						
Taxes on Houses and Shops - - - -	1,244						
Sale of Cardamoms and Sandal Wood, Coffee and Paddy - - - -	7,693						
Fees, Fines, and Miscellaneous Receipts - - - -	780						
TOTAL, carried to Account, No. 1 £.	26,368	8,437	- - -	5,063	13,500	12,868	31.997

No. 7.—AN ACCOUNT of the GROSS REVENUES of the PERGUNNAH BAIRSEEAH, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Government Treasury, and the Rate per Cent. for which the Gross Receipt was collected.

REVENUES AND RECEIPTS:	1.	PAYMENTS OUT OF THE INCOME.			5.	6.
	GROSS RECEIPTS.	2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	4. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the Government Treasury.	Rate per Cent. for which the Gross Receipt was Collected.
	£.	£.	£.	£.	£.	
Land Revenue - - - -	8,028					
Sayer - - - -	491					
Miscellaneous Receipts - - - -	356					
TOTAL, carried to Account, No. 1 - £.	8,875	1,248	- - -	1,248	7,627	14.062

No. 8.—AN ACCOUNT of the GROSS REVENUES of the EASTERN SETTLEMENTS, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:	1.	PAYMENTS OUT OF THE INCOME.			5.	6.
	GROSS RECEIPTS.	2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues.	4. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was Collected.
PRINCE OF WALES' ISLAND:						
Opium Farms - - - - -	£.	£.	£.	£.	£.	
Arrack, Toddy, Baung and Market Farms - - -	27,498	941	2,283	3,224	24,274	3.422
Quit and Ground-rents, Sale of Waste and Unoccupied Lands, Fees, &c. - - - - -						
Post-Office Collections - - - - -	412	737	- - -	737	Excess Charge 325 46	
Marine Receipts, Registry Fees, &c. - - -	46	- - -	- - -	- - -		
Judicial Receipts, Fees, Fines, &c. - - -	4,763	- - -	- - -	- - -		
TOTAL PRINCE OF WALES' ISLAND (Penang) - - - - -	£. 32,719	1,678	2,283	3,961	28,758	
SINGAPORE:						
Opium Farms - - - - -						
Arrack, Toddy, Baung and Market Farms - - -	63,151	2,093	2,718	4,811	58,340	3.314
Quit and Ground-rents, Sale of Waste Lands, Pawnbrokers' Licenses, Fees, &c. - - - - -						
Post-Office Collections - - - - -	3,454	985	- - -	985	2,469	23.517
Marine Receipts, Registry Fees, &c. - - -	249	- - -	- - -	- - -	249	
Judicial Receipts, Fees, Fines, &c. - - -	1,959	- - -	- - -	- - -	1,959	
TOTAL SINGAPORE - - - - -	£. 68,813	3,078	2,718	5,796	63,017	
MALACCA:						
Opium Farms - - - - -						
Arrack, Toddy, Baung and Market Farms - - -	16,323	771	1,632	2,403	13,920	4.723
Rent of the Tin of Malacca and Nanning Land Revenue, Pawnbrokers' Licenses, Fees, &c. - - - - -						
Post-Office Collections - - - - -	106	1	- - -	1	105	9.43
Judicial Receipts, Fees, Fines, &c. - - -	396	- - -	- - -	- - -	396	
TOTAL MALACCA - - - - -	£. 16,825	772	1,632	2,404	14,421	
The separate Settlements to which the following Receipts attach, are not distinguished in the Statements at present received:						
Miscellaneous Receipts in Civil and Political Departments - - - - -	2,673	- - -	- - -	- - -	2,673	
Miscellaneous Receipts in Public Works Department - - - - -	4,866	- - -	- - -	- - -	4,866	
TOTAL EASTERN SETTLEMENTS - - - - -	£. 125,896	5,528	6,633	12,161	113,735	
ABSTRACT ACCOUNT of the REVENUES of the EASTERN SETTLEMENTS:						
Farms, Rents, Licenses, Fees, &c. - - - - -	106,972	3,805	6,633	10,438	96,534	3.557
Post-Office Collections - - - - -	3,972	1,723	- - -	1,723	2,249	43.378
Judicial Receipts - - - - -	7,118	- - -	- - -	- - -	7,118	
Marine Receipts - - - - -	295	- - -	- - -	- - -	295	
Miscellaneous Receipts in Civil and Political Departments - - - - -	2,673	- - -	- - -	- - -	2,673	
Ditto - - - in Public Works Department	4,866	- - -	- - -	- - -	4,866	
TOTAL EASTERN SETTLEMENTS, carried to Account, No. I. - - - - -	£. 125,896	5,528	6,633	12,161	113,735	

No. 9.—AN ACCOUNT of the GROSS REVENUES of the PRESIDENCY of BENGAL, for the Year 1859–60, with the CHARGES of COLLECTION, and other PAYMENTS out of those REVENUES; the Net Receipts into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REFUNDMENTS, — Allowances, Refunds, and Drawbacks.	3. NET RECEIPT within the Year, after deducting Repayments.	PAYMENTS OUT OF INCOME.				8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.
				4. Charges of Collection, including Cost and Charges of Salt and Opium.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:									
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.:									
Land Revenue - - - - -	£. 3,752,239	£. 9,927	£. 3,742,312	£.	£.	£.	£.	£.	
Excise Duties in Calcutta - - - - -	51,036	-	51,036	-	-	-	-	-	
Sayer - - - - -	34,739	53	34,739	-	-	-	-	-	
Abkarry - - - - -	352,278	220	352,278	-	-	-	-	-	
Miscellaneous Receipts in the Revenue Department - - -	30,507	36	30,471	-	-	-	-	-	
	4,221,072	10,236	4,210,836	313,492	164,577	56,993	535,062	3,675,774	7.426
Customs: On Goods imported - - - - -	£. 1,174,899	-	-	-	-	-	-	-	-
On Goods exported - - - - -	212,222	-	-	-	-	-	-	-	-
On Salt imported - - - - -	1,387,121	-	-	-	-	-	-	-	-
Fines, &c. - - - - -	658,538	-	-	-	-	-	-	-	-
	2,055,659	-	-	-	-	-	-	-	-
	2,617	-	-	-	-	-	-	-	-
	2,058,276	-	2,058,276	55,267	-	-	55,267	2,003,009	2.685
Salt: Sale of Salt - - - - -	1,287,978	-	-	-	-	-	-	-	-
Excise Duty - - - - -	13,182	-	-	-	-	-	-	-	-
Miscellaneous, Fees, Confiscations, Fines, &c. - - -	11,170	-	-	-	-	-	-	-	-
	1,312,330	-	1,312,330	375,640	-	-	375,640	935,690	11.653
Opium: Sale of Opium - - - - -	4,311,264	-	-	-	-	-	-	-	-
Miscellaneous, Fees, Confiscations, Fines, &c. - - -	3,186	-	-	-	-	-	-	-	-
	4,314,450	-	4,314,450	677,997	-	-	677,997	3,636,453	8.071
Post-Office Collections - - - - -	130,450	-	-	-	-	-	-	-	-
Stamp Duties - - - - -	305,817	-	-	-	-	-	-	-	-
Marine and Pilotage Receipts - - - - -	133,511	-	-	-	-	-	-	-	-
Judicial Receipts, Fees, Fines, &c. - - - - -	127,442	-	-	-	-	-	-	-	-
Miscellaneous Receipts in the Civil and Political Departments -	60,536	-	-	-	-	-	-	-	-
Ditto - - - - -	139,330	-	-	-	-	-	-	-	-
	12,803,214	10,236	12,792,978	1,528,012	164,577	56,993	1,749,582	11,043,396	
TOTAL BENGAL PRESIDENCY - - - - -	£.								

Including
Cost of Salt
and Opium.
(See Account,
No. 17.)

Excluding
Cost of Salt
and Opium.

No. 10.—AN ACCOUNT of the GROSS REVENUES of the NORTH WESTERN PROVINCES, including the Annexed Territories, for the Year 1859-60, with the CHARGES of COLLECTION and other Payments out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:								
Land, Sayer, and Abkarry Revenues, &c.:								
Land Revenue	£.	£.	£.	£.	£.	£.	£.	9.491
Sayer ditto	4,356,595	10,726	4,345,869					
Abkarry ditto	5,612	-	5,612					
Miscellaneous Receipts in the Revenue Department	249,817	-	249,817					
	17,334	-	17,334					
	£.							
	4,629,358	10,726	4,618,632	439,359	120,947	22,332	582,638	4,035,994
Customs:								
On Goods imported	£.							
Ditto exported	5,502							
Transit Duties collected at Ajmere	28,947							
	6,519							
	40,968							
Miscellaneous Receipts	15,522							
Salt	56,490	-	56,490	13,603	-	-	13,663	42,827
	364,527	-	364,527	88,168	-	-	88,168	276,359
Post-Office Collections	156,615	106	156,509	115,827	-	-	115,827	40,682
Stamp Duties	148,015	6,337	141,678	3,171	-	-	3,171	138,507
Judicial Receipts (Fees, Fines, &c.)	62,561	-	62,561	-	-	-	-	62,561
Interest on Tuccavee Advances, and on other Accounts	1,264	-	1,264	-	-	-	-	1,264
Miscellaneous Receipts in the Civil and Political Departments	142,395	-	142,395	-	-	-	-	142,395
Ditto	144,466	-	144,466	-	-	-	-	144,466
in the Public Works Department								
	5,705,691	17,169	5,688,522	660,188	120,947	22,332	803,467	4,885,055
TOTAL NORTH WESTERN PROVINCES - - £.								

No. 11.—AN ACCOUNT of the GROSS REVENUES of the PUNJAB TERRITORIES, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

		1.	2.	3.	PAYMENTS OUT OF THE INCOME.				8.	9.
		GROSS RECEIPTS.	Repayments, Allowances, Refunds, and Drawbacks.	NET RECEIPTS within the Year, after deducting Repayments.	4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS:										
Land, Sayer, and Abkarry Revenues, &c.:		£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	-	1,847,952	5,027	1,842,925						
Sayer Revenue	-	44,497	252	44,245						
Abkarry Revenue	-	76,834	2	76,832						
Miscellaneous Receipts in the Revenue Department	-	16,214	184	16,030						
Trade Taxes	-	1,985,497	5,465	1,980,032	217,218	104,873	10,840	332,931	1,647,101	10-9-10
	-	95,420	-	95,420	1,498	-	-	1,498	93,922	1-5-69
Customs:		£.								
Imports	-	-	-	-	-	-	-	-	-	-
Exports	-	-	-	-	-	-	-	-	-	-
	-	223,636	-	-	-	-	-	-	-	-
	-	45,214	-	-	-	-	-	-	-	-
Miscellaneous Receipts	-	268,850	-	-	-	-	-	-	-	-
	-	2,625	18	271,457	35,031	-	-	35,031	236,426	12-9-03
Salt (Produce of the Salt Mines)	-	216,283	-	216,283	27,909	-	-	27,909	188,374	12-9-03
Post-Office Collections	-	111,343	151	111,192	46,823	-	-	46,823	64,369	42-0-52
Stamp Duties	-	75,874	919	74,955	8,474	-	-	8,474	66,481	11-1-68
Judicial Receipts (Fees, Fines, &c.)	-	83,389	3,094	80,295	-	-	-	-	80,295	-
Interest on Tuccavee Advances	-	44	-	44	-	-	-	-	44	-
Miscellaneous Receipts in the Civil and Political Departments	-	57,330	524	56,806	-	-	-	-	56,806	-
Ditto	-	168,078	-	168,078	-	-	-	-	168,078	-
in the Public Works Department	-	-	-	-	-	-	-	-	-	-
TOTAL PUNJAB TERRITORIES	-	3,064,733	10,171	3,054,562	336,563	104,873	10,840	452,666	2,601,896	-

No. 13.—AN ACCOUNT of the GROSS REVENUES of the PRESIDENCY of BOMBAY, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

		1.	2.	3.	PAYMENTS OUT OF THE INCOME.				9.	10.
					4.	5.	6.	7.		
		GROSS RECEIPTS.	Repayments, — Allowances, Refunds, and Drawbacks.	NET RECEIPTS within the Year, after deducting Repayments.	CHARGES of COLLECTION.	Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	Allowances to District and Village Officers and Enamdar, including Charitable Grants.	OTHER PAYMENTS.	TOTAL PAYMENTS out of the Government Treasuries.	Rate per Cent. for which the Gross Receipt was Collected.
		£.	£.	£.	£.	£.	£.	£.	£.	
REVENUES AND RECEIPTS:										
Land and Sayer Revenues, including Tributes and Subsidies from Native States, &c.:										
Land Revenue		2,745,179	3,070	2,742,109						
Tributes and Subsidies from Native States (Account, No. 1b)		99,429	-	-						
Sayer		177,428	-	177,428						
Miscellaneous Receipts in the Revenue Department		12,968	-	12,968						
		3,035,004	3,070	3,031,934	232,838	52,015	1,021,666	95,281	1,411,800	7-672
Customs:		£. 22,880								
Land Customs		-		-						
Sea Customs—On Goods imported		-		-						
On Goods exported		-		-						
On Tobacco		-		-						
		967,251								
Registry Fees and Miscellaneous Collections in the Customs Department		59,242								
Salt:										
Excise Duty		347,257								
Produce of Government Salt Pans		850								
		348,107	6	348,101	32,920	-	-	-	32,920	3-137
Opium Passes and Opium:										
Opium Passes		1,573,328	-	1,573,328	30,384	-	-	-	30,384	8-728
Retail Sale, &c., of Opium		-	-	-	40,003	-	-	-	40,003	2-542
		1,573,328	-	1,573,328	40,003	-	-	-	40,003	2-542
Post-Office Collections										
Stamp Duties		109,656	-	109,656	94,820	-	-	-	94,820	86-470
Miner Receipts		95,567	-	95,567	3,040	-	-	-	3,040	3-181
Marine and Dock Dues		91,003	-	91,003	-	-	-	-	-	-
Judicial Receipts (Fees, Fines, &c.)		46,791	-	46,791	-	-	-	-	-	-
Interest on Tonnage Advances, and on other Accounts		35,160	942	34,218	-	-	-	-	-	-
Miscellaneous Receipts in the Civil and Political Departments		15,737	-	15,737	-	-	-	-	-	-
Ditto - ditto - Public Works Department		37,425	-	37,425	-	-	-	-	-	-
Ditto - ditto - Military Department		77,988	-	77,988	-	-	-	-	-	-
Revenue and Receipts of the Province of Sind (see Account, No. 14)		306,825	-	306,825	-	-	-	-	-	-
		455,700	96	455,604	83,406	39,354	49,460	23,442	195,562	-
TOTAL BOMBAY PRESIDENCY		7,277,664	48,635	7,229,029	517,411	101,269	1,071,126	118,723	1,808,529	5,420,500

No. 14.—AN ACCOUNT of the GROSS REVENUES of the PROVINCE of SIND, for the Year 1859-60, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were Collected.

1.	2.	3.	PAYMENTS OUT OF THE INCOME.					9.	10.
			4.	5.	6.	7.	8.		
GROSS RECEIPTS.	Repayments, — Allowances, Refunds, and Drawbacks.	NET RECEIPTS within the Year, after deducting Repayment.	CHARGES of COLLECTION.	Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	Allowances to Enamdars, &c.	OTHER PAYMENTS.	TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was Collected.
£.	£.	£.	£.	£.	£.	£.	£.	£.	
Land and Sayer Revenues:									
Land Revenue - - - -	344,702	344,700	58,598	39,254	49,460	23,442	170,754	190,314	16-229
Sayer ditto - - - -	15,596	15,596	2,283	-	-	-	2,283	43,796	4-953
Miscellaneous Receipts in the Revenue Department - - - -	772	772	22,525	-	-	-	22,525	{ Excess of Payments, 7,284	
Customs - - - -	361,070	361,068	-	-	-	-	-	5,350	
Post Office Collections - - -	46,091	46,079	-	-	-	-	-	14,173	
Marine Receipts - - - -	15,241	15,241	-	-	-	-	-	460	
Judicial Receipts, (Fees, Fines, &c.) - -	5,350	5,350	-	-	-	-	-	-	
Interest on Tuccavee Advances - - -	14,255	14,173	-	-	-	-	-	-	
Miscellaneous Receipts in the Civil and Political Departments - - -	460	460	-	-	-	-	-	460	
Ditto, Public Works Department - - -	1,789	1,789	-	-	-	-	-	1,789	
Ditto, Military Department - - -	11,400	11,400	-	-	-	-	-	11,400	
	44	44	-	-	-	-	-	44	
TOTAL PROVINCE of SIND (carried to Account, No. 13) - - -	455,700	455,604	83,406	39,254	49,460	23,442	195,562	260,042	

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont'd.*

Brought forward - - -		£.
		56,834
Charges of Collection of the Land, Sayer, Abkarry, and Moturpha Revenues— <i>continued.</i>		
Nagpore Territory :		£.
Deputy Commissioners; Salaries, Establishments, and Contingencies - - - -	44,346	
Miscellaneous Salaries, Establishments, &c. - - - -	1,918	
		46,264
Oude Territory :		
Financial Commissioner; Salary, Establishment and Contingent Charges - - -	907	
Commissioner and Superintendent of Police; Salary, Establishment and Contingencies -	11,077	
Deputy Commissioner; Salary, Establishment and Contingencies - - - -	68,264	
Settlement Charges - - - -	5,399	
Miscellaneous - - - -	3,556	
		89,203
TOTAL GOVERNMENT of INDIA, including BURMESE, NAGPORE and OUDE TERRITORIES - -		£.
		192,301
Bengal :		
Board of Revenue, comprising proportion (one-half) of the Salaries of the Members and Secretaries, the remaining moiety being charged upon the Customs, Salt and Opium Revenues; Salaries, Establishment and Contingent Charges of the Secretary's Office; Superintendent and Remembrancer of Legal Affairs, and Commissioner, under Regulation 3, of 1828 - - - -	22,723	
Local Commissioners; Salaries, Establishment and Contingent Charges - - - -	26,636	
Collectors of Revenue; Salaries, Establishment and Contingent Charges - - - -	214,156	
Establishments for collecting the Sayer and Abkarry Revenues, and the Excise Duties in Calcutta, including Contingent Charges - - - -	23,513	
Law Charges, Charges of Remittance, Charitable Allowances, Service Pensions, and Miscellaneous - - - -	26,464	
		313,492
North Western Provinces :		
Charges of the Sudder Board of Revenue, North Western Provinces; Salaries of the Members; Secretary, Establishment and Contingent Charges, less deductions - - -	21,662	
Commissioners of Revenue; Salaries, Establishment and Contingent Charges, less deductions	15,734	
Collectors of Revenue - - - ditto - - - ditto - - - less deductions	375,241	
Settlement Charges - - - -	26,722	
		439,359
Punjaub Territories :		
Trade Taxes - - - -	1,498	
Financial Commissioner in the Punjaub; Salary, Establishment and Contingent Charges	6,753	
Commissioners of Revenue in the Punjaub; Salary, Establishment and Contingent Charges	24,010	
Collectors of Revenue - - - ditto - - - ditto - - - ditto - - -	177,870	
Settlement Charges - - - -	8,585	
		218,716
Madras :		
Board of Revenue; Salaries of the Members and Secretaries of the Board, Secretary's Office, Establishment and Contingent Charges - - - -	23,051	
Collectors of Revenue; Salaries, Establishments and Contingent Charges - - - -	351,472	
Service Pensions, Law Charges, and Miscellaneous - - - -	36,548	
		411,071
Bombay :		
Commissioners of Revenue; Salaries, Establishments and Contingent Charges - - - -	13,254	
Collectors of Revenue; Salaries, Establishments and Contingent Charges - - - -	210,552	
Charges incurred by the Political Agent in Kattywar, in collecting Tribute due to the British Government - - - -	9,032	
		232,838
Sind :		
Collectors of Kurrachee, Hyderabad, Shikarpore and Thur, and Parker; Salaries, Establishments and Contingent Charges - - - -	58,598	
		291,436
TOTAL CHARGES of COLLECTION of LAND, SAYER, ABKARRY and MOTURPHA REVENUES - - - -		(carried forward) - - - £.
		1,866,375

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*contd.*

	£.	£.
Brought forward - - -	- - -	1,866,375
CHARGES collecting the CUSTOMS:		
GOVERNMENT OF INDIA:		
Tenasserim Provinces:		
Collectors of Customs; Salaries, Establishment, Contingent Charges and Miscellaneous - - - - -	£. 3,127	
Pegu and Martaban Provinces:		
Collectors of Customs; Salaries, Establishment and Contingent Charges -	7,674	10,801
Bengal:		
Proportion (one-eighth) of the Salaries of the Members of the Board of Revenue chargeable to the Customs Department, and Deputation Allowance - - - - -	1,912	
Proportion (one-eighth) of the Salaries of the Secretary and Junior Secretary of the Board, including Establishment and Contingent Charges of the Secretary's Office - - - - -	2,653	
Collectors of Customs; Salaries, Establishments, and Contingent Charges and Service Pensions - - - - -	50,702	55,267
NORTH WESTERN PROVINCES:		
Customs Establishments, including Charges collecting the Salt Duty; Salary of the Commissioner - - - - -	3,000	
Salaries of the Uncovenanted Collectors, Establishments and Contingent Charges - - - - -	98,217	
Service Pensions - - - - -	571	
Miscellaneous - - - - -	43	
£.	101,831	
Deduct, Proportion of the above attaching to the Salt Duty - -	88,168	13,663
Punjaub Territories:		
Customs Establishments, including Charges collecting the Salt Duty; Salaries of the Uncovenanted Collectors, Establishment, and Contingent Charges - - - - -	58,740	
Miscellaneous - - - - -	4,200	
£.	62,940	
Deduct, Proportion of the above attaching to the Salt Duty - -	27,909	35,031
Madras:		
Collector of Sea Customs at the Presidency, Salaries, Establishment and Contingent Charges - - - - -	12,073	
Establishments of various Revenue Collectorates, chargeable to the Customs Department - - - - -	8,805	20,878
Bombay:		
Proportion of the Salaries of the Commissioners and Deputy Commissioners of Customs, Salt and Opium, chargeable to the Customs Department, Establishment and Contingent Charges - - - - -	31,427	
Establishment employed by Government at Private Bunders - - - -	1,493	
£.	32,920	
Sind:		
Charges in collecting the Customs - - - - -	2,283	35,203
TOTAL CHARGES COLLECTING the CUSTOMS - - - £.		170,843
Carried forward - - - £.		2,037,218

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont^d*.

Brought forward - - -		£.	£.
			2,037,218
SALT.—CHARGES of COLLECTION, including Cost of SALT:			
Bengal:		£.	
Proportion (one-eighth) of the Salaries of the Members of the Board of Revenue, chargeable to the Salt Department - - -	1,375		
Proportion (one-eighth) of the Salaries of the Secretary and Junior Secretary of the Board, including Establishment and Contingent Charges of the Secretary's Office - - -	3,041		
Superintendent of Golahs at Salkea; Salaries, Establishment and Contingent Charges - - -	5,753		
Salary of the Commissioner at Cuttack - - -	1,167		
Salt Agents; Salaries, Establishments and Contingent Charges - -	103,487		
Superintendent of the Salt Chokies - ditto - ditto - - -	34,507		
Law Charges, Repairs of Buildings, Service Pensions, and Miscellaneous - - -	3,098		
	£.	152,928	
Advances to Manufacturers of Bengal and Cuttack Salt - - -	£.	167,876	
Purchase of Salt - - - - -		21,673	
Convention with the French Government:			
Annual Compensation to that Government in lieu of Salt formerly supplied them - - - - -	34,163		
		223,712	
			376,640
North Western Provinces:			
Charges for collecting the Salt Duty:			
Salary of the Commissioner - - - - -	3,000		
Salaries of the Uncovenanted Collectors, Establishments and Contingent Charges - - - - -	98,217		
Service Pensions - - - - -	571		
Miscellaneous - - - - -	43		
	£.	101,831	
Deduct, Proportion attaching to Customs - - - - -	13,663		
			88,168
Punjaub Territories:			
Salaries of the Uncovenanted Collector; Establishment and Contingent Charges - - - - -	58,740		
Excavating Salt Mines, and Cost of Salt Works - - - - -	3,864		
Miscellaneous - - - - -	336		
	£.	62,940	
Deduct, Proportion attaching to Customs - - - - -	35,031		
			27,909
Madras:			
Establishments and Contingent Charges at the various Revenue Collectories chargeable upon Sales of Salt - - - - -	28,989		
Payments to Manufacturers - - - - -	£.	31,118	
Purchase of Salt - - - - -		30,010	
		61,128	
			90,117
Bombay:			
Proportion of the Salaries of the Commissioner, Deputy Commissioners and Assistant Commissioners of Customs, Salt and Opium; Establishment and Contingent Charges chargeable upon the Duties levied on Salt - - - - -	30,384		
TOTAL CHARGES of Collection of the SALT REVENUE, including Cost of SALT - - -		£.	613,218
Carried forward - - -		£.	2,650,436

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont^d.*

Brought forward - - -		£.	£.
		-	2,650,436
OPIUM.—CHARGES of COLLECTION, including Cost of OPIUM :			
Bengal :			
Proportion (one-fourth) of the Salaries of the Members of the Board of Revenue, chargeable to the Opium Department - - - - - }		3,750	
Proportion (one-fourth) of the Salaries of the Secretary and Junior Secretary of the Board, including Establishment and Contingent Charges of the Secretary's Office - }		5,477	
Agents for the provision of Opium, Salaries, Establishments and Contingencies of the Agents and Sub-deputy Agents, including Commission to the Sub-deputy Agents, and to the principal Assistants and Omlahs :			
		£.	
In Behar - - - - -		75,273	
In Benares - - - - -		43,916	
			119,189
Pensions - - - - -		958	
Packing, Transit, Miscellaneous and Contingent Charges - - -		2,487	
Salary and Establishment of the Opium Examiners - - -		246	
Charges on account of Oude Opium - - - - -		415	
		£.	
		4,106	
Advances to Manufacturers :			
		£.	
In Behar - - - - -		395,727	
In Benares - - - - -		146,410	
Advances for Purchase of Oude Opium - - - - -		3,338	
			545,475
			549,581
Bombay :			
Proportion of the Salaries of the Commissioner, Deputy Commissioners and Assistant Commissioners of Customs, Salt and Opium ; Establishment and Contingent Charges chargeable to the Opium Department - - }		6,282	677,997
Purchase of Opium - - - - -		33,721	
			40,003
TOTAL CHARGES of COLLECTION of the OPIUM REVENUE, including Cost of OPIUM - - - £.			718,000
POST-OFFICE.—CHARGES of COLLECTION :			
GOVERNMENT OF INDIA :			
Tenasserim Provinces :			
Salaries, Establishments, and Contingent Charges of the Postmasters -		£.	£.
		622	
Pegu and Martaban Provinces :			
Salaries of Postmasters, Establishments, and Contingent Charges - -		9,616	
Nagpore :			
Establishment and Contingencies of the Post-office - - - -		4,393	
Oude :			
Establishment and Contingencies of the Post-office - - - -		13,331	
			27,962
Carried forward - - - £.		27,962	3,368,436

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*cont^d*.

	£.	£.
Brought forward - - -	27,962	3,368,436
Post-office.—Charges of Collection— <i>continued</i> .		
Bengal :		
	£.	
Salaries of the Postmaster General and Deputy Postmaster General; } Establishments and Contingent Charges at the Presidency - - - }	19,993	
Salaries of the Postmasters and Inspectors; Establishments and Contingent } Charges in the Provinces - - - - - }	56,850	
Service Pensions and Miscellaneous - - - - -	10,840	
	87,683	
North Western Provinces :		
Charges of the Office of the Postmaster General of the North Western } Provinces - - - - - }	3,410	
Salaries and Establishments of the various District Post-offices - - -	28,437	
Mail Cart Charges, including Contracts - - - - -	40,807	
Discount allowed Purchasers of stamped Labels - - - - -	1,325	
Bullock Train Charges - - - - -	36,568	
Pensions - - - - -	97	
Miscellaneous - - - - -	5,183	
	115,827	
Punjaub Territories:		
Charges of the Office of the Postmaster General - - - - -	46,823	
Madras :		
Salaries of the Postmaster General and his subordinate Officers; Esta- } blishment and Contingent Charges at the Presidency - - - }	22,101	
Discount on Sale of Postage Labels - - - - -	1,407	
Salaries of the Inspectors and Deputy Postmasters at the subordinate } Stations, Establishments and Contingencies - - - - - }	59,766	
	83,274	
Bombay :		
	£	
Salaries of the Postmaster General and his Deputy, &c. - - -	6,164	
Establishment - - - - -	67,391	
Contingencies - - - - -	19,882	
Discount on Postage Labels - - - - -	1,383	
	94,820	
Sind :		
	£.	
Establishment and Contingencies - - - - -	17,653	
Discount on Postage Labels - - - - -	190	
Bombay Steam Navigation Company, for conveying the Mails } between Bombay and Kurrachee - - - - - }	4,682	
	22,525	
	117,345	
TOTAL CHARGES OF COLLECTION of the POST-OFFICE REVENUE - - - £.		478,914
Carried forward - - - £		3,847,350

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*contd.*

		£.	£.
	Brought forward - - -	- - -	3,847,850
STAMPS.—CHARGES of COLLECTION:			
GOVERNMENT OF INDIA:		£.	
Proportion of Charges debitable to the Government of India - - -	163		
Nagpore Territory:			
Discount on Sale of Stamps - - - - -	100		
Oude Territory:			
Discount on Sale of Stamps - - - - -	594	857	
Bengal:			
Salary of the Superintendent of Stamps, Establishment of the Stamp- office at the Presidency, and Contingent Charges - - - - -	2,879		
Collector of Calcutta Stamps, Salary, Establishment and Contingent Charges - - - - -	1,408		
Establishments under the Collectors in the Provinces - - - - -	205		
Cost of Water-marked Paper - - - - -	3,797		
Discount on Sale of Stamps - - - - -	8,644	16,933	
North Western Provinces:			
Establishment under Revenue Collectors - - - - -	69		
Commission to Vendors - - - - -	2,951		
Miscellaneous and Contingent Charges - - - - -	151	3,171	
Punjaub Territories:			
Commission to Vendors - - - - -	1,546		
Establishment - - - - -	6,788		
Contingent Charges - - - - -	140	8,474	
Madras:			
Fixed Salary of the Superintendent - - - - -	386		
Establishment and Contingent Charges, including Purchase of Paper -	4,995	5,381	
Bombay:			
Establishment and Contingent Charges - - - - -	- - -	3,040	
TOTAL CHARGES of COLLECTION of the STAMP DUTIES - - -		£.	37,856
Carried forward - - -		£.	3,885,206

No. 16.—General Abstract of Charges of Collection on Public Income of India, for Year ended 30 April 1860—*contd.*

		£.	£.
	Brought forward - - -	- - -	3,885,206
EASTERN SETTLEMENTS:			
CHARGES OF COLLECTION OF THE REVENUES:			
Prince of Wales Island:			
	£.		
Revenue and Customs: Establishment and Contingencies - - -	941		
Post-office: Establishment and Contingent Charges - - -	737	1,678	
Singapore:			
Revenue and Customs: Salary, Establishment, and Contingencies - -	2,093		
Post-office: Establishment and Contingent Charges - - -	985	3,078	
Malacca:			
Revenue: Establishment and Contingencies - - - - -	771		
Post-office: Miscellaneous - - - - -	1	772	
			5,528
District of Coorg:			
Salary, Establishment, and Contingent Charges of the Commissioner in Coorg - - -			8,437
TOTAL CHARGES OF COLLECTION OF THE REVENUES, including Cost of SALT and OPIUM - - £.			3,899,171

No. 17.—GENERAL ABSTRACT ACCOUNT of PAYMENTS, other than CHARGES of COLLECTION, chargeable against the following Heads of Revenue, for the Year ended 30th April 1860.

LAND, SAYER, ABKARRY, &c. REVENUES:		£.	£.
GOVERNMENT OF INDIA:			
Tenasserim Provinces:			
Revenue Surveys - - - - -		444	
Oude Territory:			
Revenue Surveys - - - - -		1,562	2,006
Bengal:			
Revenue Surveys - - - - -		56,596	
Confiscation and other Charges - - - - -		397	56,993
North Western Provinces:			
Revenue Surveys - - - - -		4,768	
Endowed Public Gardens - - - - -		1,397	
Superannuation Pensions and Miscellaneous Charges - - - - -		16,167	22,332
Punjaub Territories:			
Revenue Surveys - - - - -		7,096	
Superannuation Pensions and Miscellaneous Charges - - - - -		3,744	10,840
Madras:			
Revenue Surveys - - - - -		44,741	
Sundry Charges for Batta, &c., incurred in the Military and other Departments on account of the Revenue Department - - - - -		2,392	
Charges on account of the Agricultural Exhibitions - - - - -		657	
Salary and Establishment, &c., of the Conservator of Forests - - - - -		5,725	53,515
Bombay:			
Revenue Surveys - - - - -		51,479	
Charges incurred in the Military on account of the Revenue Department - - - - -		15	
Charges incurred on account of Committees for investigating Claims to Enams and Transit and Town Duties - - - - -		19,597	
Redemption of Huck's Bonds - - - - -		3,673	
Compensation in lieu of Bhurrutgud Tunka, resumed by Government - - - - -		12,404	
Miscellaneous - - - - -		8,113	
Sind:			
	£.	95,281	
Revenue Surveys - - - - -	20,527		
Miscellaneous - - - - -	2,915		
		23,442	118,723
		£.	264,409

No. 18.—GENERAL ABSTRACT ACCOUNT of the ALLOWANCES and ASSIGNMENTS out of the REVENUES, in accordance with Treaties or other Engagements, in the Year ended 30th April 1860.

GOVERNMENT OF INDIA:		£.	£.
	£.		
Aga Mahomed Khan (Son of Hajee Khalil Khan) - - - - -	2,600		
Crustna Row Withil - - - - -	2,202		
Pensions exceeding 5,000 rupees per annum, but not exceeding 20,000 rupees per annum - - - - -	16,029		
Pensions not exceeding 5,000 rupees per annum - - - - -	11,831		
	£. 32,662		
Ex-Rajah of Coorg and his Family - - - - -	5,063	37,725	
Eastern Settlements:			
Penang (Political Pensions) - - - - -	2,288		
Singapore (Political Pensions) - - - - -	2,718		
Malacca (Compensation to Landowners) - - - - -	1,632	6,633	
Nagpore:			
Religious Grants and Charitable Allowances - - - - -	- - -	10,445	
Oude:			
Pensions to the late Government - - - - -	- - -	179,870	
TOTAL GOVERNMENT OF INDIA - - - - -		£.	234,673
B E N G A L:			
STIPENDS and ALLOWANCES of the NIZAMUT:		£.	
His Highness Newab Nazim's Personal Allowance - - - - -	73,255		
Her Highness Munnee Begum - - - - -	15,048		
Ditto - - Munnoo and Buhoo Begum - - - - -	3,035		
Ditto - - Ameroon Nissa Begum - - - - -	732		
Rajmehal Family - - - - -	2,646		
Syed Azimally Khan - - - - -	6,420		
Rassoo Nissa Begum (Widow of Humayoon Jah) - - - - -	7,364		
Syed Suffdar Ally - - - - -	2,263		
Syed Jaffer Ally - - - - -	1,920		
Syed Ahmed Reza Khan (minor) - - - - -	1,881		
Allowances to various Chiefs, their Families and Dependents, exceeding 5,000 rupees, and not exceeding 20,000 rupees per annum - - - - -	15,139		
Allowances to various Chiefs, their Families and Dependents, not exceeding 5,000 rupees per annum - - - - -	25,936		
		155,639	
PENSIONS and CHARITABLE ALLOWANCES:			
Rajah Bhoop Sing (Grandson of Rajah Kielyan Sing) - - - - -	2,550		
Unnoo Chuttur, Charges paid in Cuttuck - - - - -	660		
Rajah Ghunnoo Caunt (Son of the late Rajah Chaunder Caunt, of Lower Assam) - - - - -	664		
Rajendro Sing, Ex-Rajah of Jyntyah - - - - -	650		
Arrears of Pension of the late Rancee of Sumbulpore. - - - - -	56	4,580	
SAYER COMPENSATIONS:			
Compensations exceeding 5,000 rupees per annum each - - - - -	704		
Ditto - - not exceeding 5,000 rupees per annum each - - - - -	3,654	4,358	
TOTAL BENGAL - - - - -		£.	164,577
Carried forward - - - - -		£.	399,250

No. 18.—General Abstract Account of the Allowances, &c. out of the Revenues, in Year ended 30 April 1860—*cont^d*.

	£.	£.
Brought forward - - -	- - -	399,250
NORTH WESTERN PROVINCES:		
TERRITORIAL and POLITICAL PENSIONS:		
	£.	
Rajah Bulwan Sing, Son of Chet Sing, the deposed Rajah of Benares -	2,000	
Ishreepersaud Nairain Sing, Rajah of Benares - - - - -	10,000	
Her Highness Baiza Bai, in lieu of Pergunnahs Shergurh and Khosee } of Muttra District - - - - -	20,000	
Pensions exceeding 5,000 rupees, and not exceeding 20,000 rupees per } annum - - - - -	2,064	
Stipends and other Pensions of the Futtehpore Seilcree Durgah - -	2,549	
Pensions under 5,000 rupees per annum, granted on the resumption of } Maaffee Tenures - - - - -	7,357	
Political Pensions under 5,000 rupees per annum - - - - -	21,380	
Maharajah Hurree Rao Holkar, being the net Collections of Bhuma Bais, } Pergunnah Koonch - - - - -	16,050	
Descendants of the late Rajah Anoop Geer Himrunt, and Heirs of the } late Kauchun Geer, Minister of the late Anoop Geer Himrunt - - }	8,863	
		90,263
PENSIONS and CHARITABLE ALLOWANCES:		
Pensions and Charitable Allowances under 5,000 rupees per annum - - - -	- - -	24,607
SAYER COMPENSATION:		
Rajah Mohender Sing, and other Proprietors of 30 villages of Pergunnah } Bah, Assra District - - - - -	3,615	
Rajah of Benares, for abolition of Abkarry Shops - - - - -	457	
Miscellaneous Sayer Compensations under 5,000 rupees per annum - -	2,005	
		6,077
TOTAL NORTH WESTERN PROVINCES - - -	£.	120,947
PUNJAUB TERRITORIES:		
TERRITORIAL and POLITICAL PENSIONS:		
Proportion of Pension of Maharajah Dulleep Sing - - - - -	800	
Mirza Hammeedoolla Khan - - - - -	583	
Rajah Jaswant Sing - - - - -	1,000	
Nowab Fouzdar Khan - - - - -	1,440	
Tava Sing Shazada - - - - -	300	
Bahadoor Jhung Khan - - - - -	1,200	
Pension of Sirdar Dewa Sing - - - - -	540	
Pension of Rajah Rullia Ram - - - - -	690	
Pension of Sirdar Mungul Sing - - - - -	1,200	
Stipends of Ranees of deceased Maharajahs, including Allowances to } dependents and adherents - - - - -	8,400	
Pensions under 5,000 rupees per annum, granted on the resumption of } Maaffee Tenures - - - - -	36,636	
Political Pensions under 5,000 rupees per annum - - - - -	15,567	
Carried forward - - -	£.	68,356
		520,197

No. 18.—General Abstract Account of the Allowances, &c. out of the Revenues, in Year ended 30 April 1860—*contd.*

Brought forward - - -		£.	£.
		68,356	520,197
PENSIONS and CHARITABLE ALLOWANCES:		£.	
Pension of Ranee Kisson Kour of the late Rajah Bullub Ghur - -	1,300		
Pension paid to Kour Koushal Sing - - - - -	1,250		
Pension paid to Ajoodiapersaud - - - - -	750		
Pension paid to Imam-ood-Deen - - - - -	580		
Pensions granted under former Government for support of Shrines, and other Religious purposes - - - - -	671		
Pensions to certain individuals for important services - - - - -	2,346		
Charitable Allowances under 5,000 rupees per annum - - - - -	27,280		
Pensions bought up, &c. - - - - -	84		
Gratuity in lieu of Pensions - - - - -	210		
		34,471	
SAYER COMPENSATIONS:			
Allowances to Rajahs and others, in lieu of Customs, Transit Duties, &c., abolished -		2,046	
TOTAL PUNJAUB - - - £.			104,878
M A D R A S			
Tanjore:		£.	
Payment on account of his late Highness the Rajah of Tanjore - -	32,902		
Allowances to the Relatives, Servants, &c. of ditto - - - - -	12,534		
Allowance to the Family of the late Rajah Ameer Sing - - - - -	2,419		
		47,855	
Masulipatam:			
Stipends to the Family of the late Newab of Masulipatam - - - - -		3,839	
Ceded Districts:			
Stipends and extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, including payments made in Bengal - - - - -		28,022	
COMPENSATIONS, PENSIONS and CHARITABLE ALLOWANCES:		£.	
Compensation in lieu of resumed Lands, Offices and Privileges - -	51,251		
Pensions and Charitable Allowances - - - - -	12,048		
		63,299	
Malikana, or share of the Revenues of Malabar enjoyed by the Native Princes in the District of Malabar - - - - -	25,956		
		89,255	
Carnatic:			
TERRITORIAL and POLITICAL PENSIONS:			
Payments on account of his late Highness the Newab of the Carnatic, including the Balance of his one-fifth share of the Revenues - - -	49,071		
Pensions to the Families and Dependents of the late Newabs, &c. - -	109,422		
		152,493	
TOTAL MADRAS - - - £.			321,464
Carried forward - - - £.			946,534

No. 18.—General Abstract Account of the Allowances, &c. out of the Revenues, in Year ended 30 April 1860—*cont^d*.

	£.	£.
Brought forward - - -	- - -	946,534
Bombay :		
Pensions to the Family and Dependents of the late Newab of Surat - -	12,000	
Their Highnesses the two Ranees of Sattara - - - - -	7,500	
Family of the Ex-Rajah of Sattara - - - - -	1,192	
Pertabrao Goozar - - - - -	1,200	
Various Pensions and Allowances of 5,000 rupees and under 10,000 rupees } per annum - - - - -	5,629	
Pensions not exceeding 5,000 rupees per annum - - - - -	34,494	
		62,015
Sind :		
Allowances to the Ex-Ameers and others - - - - -		39,254
TOTAL BOMBAY, including SIND - - - £.		101,269
		£. 1,047,803

No. 19.—GENERAL ABSTRACT ACCOUNT of the ALLOWANCES to District and Village Officers and Enamdars, including CHARITABLE GRANTS, for the Year ended the 30th April 1860.

	£.	£.	£.
M A D R A S :			
Payments at the several Collectorates, in lieu of resumed Lands, Privileges } and Offices, including Charitable Grants - - - - -	- - -	- - -	92,915
B O M B A Y :			
Enamdars - - - - -	410,034		
Allowances to Zemindars, Muzmoodars, Dessaes, and other District and } Village Officers, including Charitable Grants - - - - -	595,604		
Compensation to Enamdars and Huckdars, in lieu of their Huck Allow- } ances - - - - -	16,028		
		1,021,666	
S I N D :			
Enamdars - - - - -	48,507		
Allowances to Zemindars and Muzmoodars - - - - -	953		
		49,460	
			1,071,126
			1,164,044

No. 20.—GENERAL ABSTRACT ACCOUNT of the Charges of the CIVIL and POLITICAL ESTABLISHMENTS of INDIA, including CONTINGENT CHARGES, for the Year ended the 30th April 1860.

CHARGES on Account of the GENERAL GOVERNMENT of INDIA :

£.

Salaries of the Governor General and Members of the Supreme Council - - - - -	49,668
Legislative Council; Salaries of the Members, Establishment and Contingencies - - - - -	24,528
Indian Secretariat; Foreign, Home, Financial, Military and Public Works Departments - - - - -	105,713
Governor General's Office and Establishment - - - - -	15,199
Governor General's Tour - - - - -	34,630
Presents made in the name of the Governor General, and Allowances to Vakeels, Natives of Rank, &c. - - - - -	130,356
Director General of Post-offices in India; Salary, Establishment and Contingencies - - - - -	2,861
Public Offices; comprising Accountant General's Office, General, Loan and Military Branches, } General Treasury, Civil Auditor's and Government Agency Offices - - - - - }	58,067
Temporary Embassies and Missions - - - - -	2,035
Survey and Observatories, including 26,255 l. Charges on account of the great Trigonometrical Survey - - - - -	60,898
Allowances to Civil Servants out of employ, and to Junior Civil Servants attached to the College - - - - -	9,627
Suppression of Thuggee and Meriah Sacrifices - - - - -	24,677
Residents and Political Agents, &c. at Foreign Courts; Salaries, Allowances, Establishments and } Contingencies - - - - - }	106,515
Political Agent at Aden; Salaries, Establishment and Contingent Charges - - - - -	13,315
Compensation to Scindia, on account Rent of Pergunna Onarsee - - - - -	2,012
Compensation for Loss of Transit Duties in the District ceded by the Gwalior Durbar - - - - -	8,036
Payment to the Khan of Khelat. - - - - -	10,000
Donation to Service Funds - - - - -	156,853
House Rent and Taxes - - - - -	838
Secretary to the Board of Examiners; Salary, Establishment and Contingencies - - - - -	3,753
Stationery - - - - -	10,782
Paper Currency Establishment - - - - -	232
Public Instruction; Calcutta University, Barrackpore and Coorg Schools - - - - -	3,761
Ecclesiastical Department; Salary and Visitation Allowance of the Lord Bishop, Salary of Domestic } Chaplain, Archdeacon, &c. - - - - - }	10,638
Medical Department; including Hospital Charges - - - - -	4,181

Provincial Battalions; viz.—

Meywar Bheel Corps.	Malwa Bheel Corps.	Malwa Contingent.	Khotah Contingent.	Bhopaul Contingent.	Joudpore Legion.	
£.	£.	£.	£.	£.	£.	
11,466	5,804	80	3,122	3,777	20,278	
						44,527

Charges on account of Vessels of the Indian Navy employed on the Euphrates - - - - - 7,288

Carried forward - - - £. 900,990

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—*contd.*

	£.	£.	£.
Brought forward - - -	900,990		
CHARGES ON Account of the General Government of India— <i>continued.</i>			
Pay and Allowances of Troops, and Commissariat Charges at Aden -	42,204		
Charges Contingent on the Mutiny :—	£.		
Compensation for Loss of Property - - - -	11,002		
Cash plundered by the Rebels - - - -	5,037		
Hire of Steamers, &c. for Passage of Men, Women and Children from one place to another, Batta to Naval Officers, Rewards for apprehension of Rebels, &c., including the Charges on account of the Naval Brigade - - - -	95,064		
	111,103		
Pensions and Charitable Allowances - - - -	34,696		
Miscellaneous Charges - - - -	162,243		
		1,251,236	
Tenasserim Provinces :			
Salary, Establishment and Contingencies of the Local Commissioner -	4,573		
Church Charges - - - -	753		
Education Charges - - - -	564		
Hospital Charges - - - -	421		
Pensions and Miscellaneous - - - -	725		
		7,036	
Pegu and Martaban Provinces :			
Local Commissioners in the Pegu and Martaban Provinces; Salary, Establishments and Contingent Charges - - - -	6,936		
Ecclesiastical Department; Church - - - -	2,340		
Education Charges - - - -	934		
Topographical Survey of Pegu and Martaban - - - -	4,432		
Pensions and Miscellaneous Charges - - - -	4,606		
Hospital Charges - - - -	70		
		19,318	
Nagpore Territory :			
Salary, Establishment and Contingencies of the Nagpore Commissioner -	9,854		
Medical Department; Dispensaries, &c. - - - -	1,826		
Pensions and Miscellaneous Charges - - - -	11,386		
		23,066	
Oude Territory :			
Chief Commissioner at Lucknow; Salary and Deputation Allowance of the Chief Commissioner, his Secretary and Military Secretary, Estab- lishment and Contingent Charges - - - -	19,167		
Ecclesiastical Establishment - - - -	3,277		
City Hospital and Dispensary - - - -	1,154		
Purchase of Furniture and other Property for the King of Oude - - -	20,130		
Miscellaneous Charges - - - -	7,673		
		51,401	
Carried forward - - -	£.		1,352,057

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—*contd.*

	£.	£.
Brought forward - - -	- - -	1,352,057
Bengal :		
Salaries of the Lieutenant Governor, Private Secretary and Aide-de-Camp, Establishment and Contingencies - - - - -	13,837	
Public Offices; comprising the Bengal Secretariat and Office of Account, Accountant to the Government of Bengal, Government Savings Bank, Superintendent of Stationery and Printing Establishment - - - - -	76,604	
Subsistence Allowance to Civil Servants out of Employ - - - - -	562	
Ecclesiastical Department; Cathedral and Church Establishment - - - - -	26,213	
Medical Department; including Hospitals and Dispensaries at the Presidency and in the Provinces - - - - -	39,400	
Education Department :	£.	
Director of Public Instruction and Inspectors of Schools - - -	8,177	
Presidency, Medical, Sanscrit and other Colleges, Purchase of Books, &c. - - - - -	37,639	
Schools in the Provinces - - - - -	58,056	
	103,872	
House Rent and Taxes - - - - -	286	
Donations to Charitable, Scientific and Literary Institutions - - - - -	5,301	
Petty Establishments and Contingencies - - - - -	3,041	
Provincial Battalions and Nujeebs :		
Calcutta Native Militia - - - - -	9,730	
Inspector of Police Battalion - - - - -	1,301	
Nowgong Police Militia - - - - -	1,395	
Assam Local Militia - - - - -	1,339	
Kookey Levy - - - - -	1,617	
Assam Local Artillery - - - - -	1,851	
Assam Police Militia - - - - -	748	
Sumbulpore Sebundy Corps - - - - -	5,949	
Darjeeling Sebundy Corps - - - - -	2,526	
Behar Mounted Police - - - - -	1,209	
Behar Station Guard - - - - -	1	
10 New Corps raised in several Stations, Police Battalions - - -	143,622	
Pensions - - - - -	1,386	
Other Items - - - - -	19	
	172,693	
Pensions and Charitable Allowances - - - - -	1,625	
Charges incurred in the Suppression of the Mutiny, &c. - - - - -	9,937	
Pay of Naval Brigade - - - - -	7,473	
Amount paid to the Creditors of Koar Sing - - - - -	56,652	
Cash plundered by the Rebels - - - - -	22,401	
	96,463	
Miscellaneous Charges - - - - -	12,657	
Postage on Service Letters - - - - -	45,377	
	597,931	
Carried forward - - - £.		1,949,988

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—cont^d.

	£.	£.
Brought forward - - -	- - -	1,949,988
North Western Provinces :		
Salary of the Lieutenant Governor and Establishment, and Expenses of his Household -	10,487	
Charges of the Political Agencies under the Lieutenant Governor - - - -	720	
Tour of the Lieutenant Governor - - - - -	4,466	
Presents made in the name of Government - - - - -	1,083	
Public Offices ; comprising the Secretariat, Accountant's Office, Civil Auditor's Office, Oordoo Translator, Assay Office and Bullion Depôt - - - - -	49,859	
Ecclesiastical Establishment - - - - -	16,573	
Botanical Gardens, Tea Nurseries and Plantations - - - - -	8,918	
Grants for General and Special Educational Purposes, and Donations to Village Schools	52,420	
Grants to Native Hospitals and Dispensaries - - - - -	14,840	
Civil Engineer's College at Roorkee - - - - -	7,824	
	£.	
Printing Charges and Purchase of Books - - - - -	4,406	
Government Press - - - - -	29,596	
	34,002	
Provincial Battalions, Mairwarrah Local Battalion, and other Local Corps - - -	33,359	
Charges Contingent on the Mutiny :	£.	
Loss of Property, including Pay of Extra Levies, &c. - - - -	143,370	
Cash Plundered by the Rebels - - - - -	11,856	
Miscellaneous Charges - - - - -	45,332	
	200,558	
Miscellaneous Charges - - - - -	89,420	
		524,529
Punjaub Territories :		
Salary of the Lieutenant Governor - - - - -	10,178	
Lieutenant Governor's Household and Tour Expenses - - - - -	3,122	
Charges of the Political Agencies - - - - -	4,165	
Public Offices ; Accountant's, Civil Auditor's, Civil Pension Paymaster's and Secretariat	27,571	
Ecclesiastical Establishments - - - - -	13,779	
Charges on account of State Prisoners - - - - -	2,448	
Public Instruction (Miscellaneous Charges) - - - - -	24,446	
Lunatic Asylum and Dispensary Charges - - - - -	8,055	
Tea Nurseries and Plantations - - - - -	2,651	
Charges Contingent upon the Mutiny (including Pay of the Irregular Levies) - -	245,012	
Pensions and Miscellaneous Charges - - - - -	90,884	
		432,311
Carried forward - - - £.		2,906,828

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—cont^d.

	£.	£.
Brought forward - - -	-	2,906,828
MADRAS:		
Salaries of the Governor and Members of Council - - - - -	25,600	
Governor's Office, and Establishments, &c. - - - - -	9,079	
Tour of the Right Honourable the Governor - - - - -	754	
Public Offices; comprising the Secretariat, General Treasury, Offices of Account, } Audit, &c. - - - - - }	68,102	
Allowances to Civil Servants out of employ, and to Junior Civil Servants qualifying for } the Public Service - - - - - }	2,400	
Residents and Agents at Travancore, Tanjore, Pondicherry, &c.; Allowances, Establish- } ments and Contingent Charges - - - - - }	6,210	
Ecclesiastical Department; Church Establishment, including Salaries of the Bishop, } Archdeacons, Chaplains, &c. - - - - - }	39,097	
Civil Hospitals and Vaccine Establishment - - - - -	22,615	
Public Observatory - - - - -	1,214	
Board of Examiners; Salary of the Secretary to the Board, Office Establishment, } Moonshee Allowance, including Cost of Books - - - - - }	1,514	
Public Instruction; Office of the Director of Public Instruction, Salary, Establishment } and Contingencies of the Principal of the Presidency College, Medical College, Pro- } vincial and Vernacular Schools, &c. - - - - - }	52,322	
House Rent and Taxes - - - - -	5,474	
Donations to Service Funds - - - - -	130,638	
Donations to Public and Charitable Institutions - - - - -	5,438	
Pensions and Charitable Allowances - - - - -	12,593	
Batta to Officers of Her Majesty's Squadron - - - - -	4,982	
Charges connected with Travellers' Bungalows and Native Choultries in several } Districts - - - - - }	2,696	
Allowances to Military Officers employed in the Civil Department, and Value of various } Articles supplied by the Commissary General for Service in that Department - - - }	4,020	
Stationery, and other Stores - - - - -	28,506	
Annuities of the Old Civil Annuity Fund for 1856 - - - - -	20,307	
Miscellaneous Charges - - - - -	48,342	
		491,903
BOMBAY:		
	£.	
Salaries of the Governor and Members of the Council - - - - -	25,707	
Governor's Office, and Establishment, &c. - - - - -	6,797	
Governor's Tour in the Deccan - - - - -	1,850	
Residents and Political Agents at Foreign Courts - - - - -	9,728	
Public Offices at the Presidency; comprising the Secretariat, General } Treasury, Offices of Account and Audit, Savings Bank, &c. - - - }	68,171	
Allowances to Civil Servants temporarily employed, and to Junior Civil } Servants while qualifying for Employment in Public Offices - - - }	2,782	
Carried forward - - - £.	115,035	3,398,731

No. 20.—General Abstract Account of Charges of the Establishments of India, for Year ended 30 April 1860—*contd.*

	£.	£.	£.
Brought forward - - -	115,035	- - -	3,398,731
<i>BOMBAY—continued.</i>			
Charges on account of the Grand Trigonometrical Survey - - -	2,476		
Printing Charges - - - - -	3,475		
Stationery purchased - - - - -	17,036		
Medical Department; including Hospitals, Dispensaries, and Medical College - - - - -	21,548		
House Rent and Taxes, including Contribution to the Municipal Fund -	5,546		
Ecclesiastical Establishment - - - - -	26,459		
Botanical Gardens at Dapooree - - - - -	2,442		
Donations to Service Funds - - - - -	25,947		
Grants for Educational Purposes - - - - -	36,299		
Donations to Charitable Societies and to Scientific Institutions - - -	1,079		
Pensions and Charitable Allowances - - - - -	44,520		
Miscellaneous Charges - - - - -	47,911		
		349,773	
<i>Sind :</i>			
Salary of the Commissioner and Assistant Commissioner of the Province of Sind, including Establishment and Contingent Charges - - -	11,295		
Ecclesiastical Department; Salary and Establishment - - - - -	2,011		
Medical Department; Salaries, Hospital Charges, &c. - - - - -	5,676		
Allowances to Junior Civil Servants while qualifying for Employment in Public Offices, &c. - - - - -	43		
Education Charges - - - - -	1,838		
Pensions and Miscellaneous Charges - - - - -	16,415		
		37,278	
			387,051
		£.	3,785,782

No. 21.—GENERAL ABSTRACT ACCOUNT of the JUDICIAL and POLICE CHARGES of INDIA
(including CONTINGENT CHARGES), for the Year ended 30th April 1860.

GENERAL GOVERNMENT OF INDIA :			
Supreme Court of Judicature; Salaries of the Chief Justice, Puisne Judges, Officers and Establishments under the Supreme Court, including Salaries and Establishments of the Government Law Officers and Contingent Charges	£.	£.	£.
Coroner's Office; Salary, Establishment and Contingent Charges	56,004		
	795	56,799	
Nagpore :			
Deputy Commissioners; Salaries, Establishments and Contingencies	47,874		
Police; Moolkee Horse	18,261		
Pensions	3,158	69,293	
Pegu and Martaban Provinces :			
Civil and Criminal Courts; Salaries, Establishments and Contingent Charges of the several Deputy Assistant Commissioners, and of the Magistrates at Rangoon	47,195		
Police	59,302		
Miscellaneous	764	107,261	
Tenasserim Provinces :			
Civil and Criminal Courts; Salaries, Establishments and Contingencies	18,267		
Police Establishments	5,099		
Miscellaneous	5,421	28,787	
Oude :			
Judicial Commissioner; Salary, Establishment and Contingencies	6,351		
Commissioners and Superintendents of Police; Salaries, Establishments and Contingencies	9,553		
Deputy Commissioners; Salaries, Establishments and Contingencies	45,049		
Provincial Military Police	263,816	324,769	
			586,909
B E N G A L :			
Justices of the Peace; Salaries of the Chief Magistrate and Justices, Establishment and Contingent Charges	44,192		
Court of Small Causes; Salaries of the Judges, Establishments and Contingent Charges	10,665		
Pensions	764	55,621	
SUDDER, PROVINCIAL and ZILLAH COURTS, including PROVINCIAL POLICE :			
Sudder Dewanny and Nizamut Adawlut; Salaries of the Judges and Registrar, Establishment and Contingent Charges	40,788		
Provincial, City and District Courts	494,031		
Provincial Police	151,564		
Pensions	6,086		
Inspector of Gaols	3,975		
Suppression of Thuggee and Dacoity in the Lower Provinces	10,018		
Diet, Clothing, &c., of Convicts transported to the Eastern Settlements, and Miscellaneous Charges	32,091	738,553	
			794,174
North Western Provinces :			
Sudder Dewanny and Nizamut Adawlut; Salaries of the Judges, Establishments and Contingencies		18,393	
Commissioners of Circuit; Salaries, Establishments and Contingencies		15,730	
Civil and Criminal Courts ditto ditto		271,570	
Inspector of Prisons; Salary, Establishment and Contingencies		3,487	
Charges on account of Prisoners; Gaol Establishments, Diet, Clothing, Medicines, &c.		70,213	
Pensions		4,360	
Civil and Military Police		742,245	
Postage on Service Letters and Parcels		7,144	
Miscellaneous		14	
			1,133,156
Carried forward			£.
			2,514,239

No. 21.—General Abstract Account of the Judicial and Police Charges of India, for Year ended 30 April 1860—cont^d.

	£.	
Brought forward - - -	2,514,239	
Punjaub Territories :		
Salary of the Judicial Commissioner, Establishment and Contingent Charges - - -	8,345	
Commissioners of Circuit; Salaries, Establishment and Contingent Charges - - -	31,266	
Civil and Criminal Courts - - ditto - - - ditto - - -	103,964	
Inspector of Prisons - - ditto - - - ditto - - -	3,138	
Charges on account of Prisoners; Gaol Establishments, Diet, Clothing, Medicines, &c. -	25,436	
Civil and Military Police - - - - -	375,907	
Pensions - - - - -	646	
		548,702
M A D R A S :		
SUPREME COURT, and other LOCAL COURTS within its Jurisdiction:		
Supreme Court of Judicature; Salaries, Establishments and Contingencies, including Salaries and Establishments of the Government Law Officers, Postage on Service Letters, Packages, &c. - - - - -	28,314	
Coroner's Office - - - - -	672	
Sheriff's Office - - - - -	1,775	
Court of Small Causes - - - - -	7,202	
Insolvent Debtors' Court - - - - -	394	
Police and Magisterial Charges at the Presidency - - - - -	24,484	
Salary of the Administrator-general - - - - -	840	
Marine Police Charges, under Act XXVIII. of 1858 - - - - -	3,050	
		66,731
SUDDER, PROVINCIAL and ZILLAH COURTS, including PROVINCIAL POLICE:		
Courts of Sudder and Fouzdarry Adawlut - - - - -	25,589	
Provincial Courts - - - - -	210,587	
Provincial Police - - - - -	181,013	
		417,189
Pensions - - - - -		3,616
		487,536
B O M B A Y :		
SUPREME COURT, and other LOCAL COURTS within its Jurisdiction:		
Supreme Court of Judicature; Salaries of the Judges, Establishments and Contingencies, including Salaries, and Establishments of the Government Law Officers, &c. - - -	43,227	
Coroner's Office - - - - -	791	
Sheriff's Establishment - - - - -	2,031	
Court of Small Causes - - - - -	7,516	
Inspector of Gaols - - - - -	4,369	
Police Charges at the Presidency - - - - -	29,895	
House of Correction - - - - -	1,952	
		89,781
PROVINCIAL COURTS:		
Salaries, Establishments and Contingent Charges - - - - -	396,348	
Bengal Mutiny Charges - - - - -	75,742	
		561,871
Sind:		
Salary of the Assistant Judicial Commissioner, Establishment and Contingent Charges - - - - -	31,792	
Charges on account of Police Corps, Khosa Horse, Soda Killadars, Footmen, and Magisterial Gaol Establishment and Contingencies - - - - -	69,888	
Bengal Mutiny Charges - - - - -	16,651	
		118,331
		680,202
	£.	4,230,679

No. 22.—GENERAL ABSTRACT ACCOUNT of the AMOUNT expended for BUILDINGS, ROADS, and other PUBLIC WORKS, for the Year ended 30th April 1860.

	£.	£.	£.
Government of India :			
Advances to the Railway Commissioner for the Purchase of Land, &c. -	253,825		
Advances on account of the Electric Telegraphs in India - - - -	71,808		
On account construction of various Buildings, Roads, &c. - - - -	11,691		
Proportion of Salaries, Establishments and Contingencies of Executive Officers - - - - -	20,113		
Repairs of Roads, Bridges, Buildings, &c. - - - - -	5,639		
Railway Commissioner; Salaries, Establishment and Contingencies of the Railway Commissioner and Consulting Engineer - - - - -	16,256		
Electric Telegraph; Salaries, Establishment and Contingencies of the Superintendent - - - - -	126,307		
		595,639	
Tenasserim Provinces :			
Construction of Buildings, &c. in Tenasserim Provinces - - - - -	17,070		
Repairs of Buildings, including Salaries, Establishments and Contingencies of Officers in the Public Works Department, and various Miscellaneous Charges - - - - -	1,935		
		19,005	
Pegu and Martaban Provinces :			
Advances for Public Works - - - - -	51,474		
Repairs of Buildings, including Salaries, Establishments and Contingencies of Officers in the Public Works Department, and various Miscellaneous Charges - - - - -	48,051		
		99,525	
Nagpore Territory :			
Construction of Buildings, &c. - - - - -	9,270		
Repairs of Buildings, including Salaries, Establishments and Contingencies of Officers of the Public Works Department, and various Miscellaneous Charges - - - - -	7,863		
		17,133	
Oude Territory :			
Advances for Public Works - - - - -	298,090		
Repairs of Buildings, including Salaries, Establishments and Contingencies of Officers in the Public Works Department, and various Miscellaneous Charges - - - - -	36,666		
		334,756	
Aden :			
Construction of Buildings, &c. - - - - -	9,158		
Repairs of Buildings, including Salaries, Establishments and Contingencies - - - - -	1,545		
		10,703	
TOTAL Territories and Departments under the immediate control of the Government of India - £.			986,761
Bengal :			
On account purchase and construction of Buildings, and compensation for Lands taken for public purposes - - - - -		125,040	
Salaries, Establishments and Contingencies of the Chief Engineer - - - - -		8,170	
Salaries, Establishments and Contingencies of the Superintendent of Central Office of Account - - - - -		8,934	
Proportion of Salaries, Establishments and Contingencies of Executive Officers - - - - -		36,796	
Repairs of Roads, Bridges, Buildings, &c. - - - - -		392,017	
			570,957
Carried forward - - - £.			1,557,718

No. 22.—General Abstract Account of Amount Expended for Buildings, &c., for Year ended 30 April 1860—*contd.*

	£.	£.
Brought forward - - -	- - -	1,557,718
North Western Provinces :		
On account construction of Roads, Bridges, Public Buildings, &c. - - - -	587,358	
Salaries, Establishments, and Contingencies of Chief, Superintending, and Executive Engineers - - - - -	91,229	
Repairs of Roads, Bridges, Public Buildings, &c. - - - - -		678,587
Punjaub Territories :		
On account of construction of Canals, Tanks, Dams, Roads, Bridges, Gaols, Public Buildings, &c. - - - - -	223,624	
Salaries, Establishments and Contingencies of Chief, Superintending, and Executive Engineers, &c. - - - - -	210,556	
Repairs of Roads, Bridges, Public Buildings, &c. - - - - -		
Compensation for Lands taken for Public Purposes - - - - -	5,155	
		439,385
Madras :		
On account construction of Buildings and Compensation for Lands taken for Railway purposes - - - - -	41,337	
Purchase of the Sepukkam Palace and Grounds - - - - -	55,000	
On account construction of Roads, Bridges, &c. - - - - -	56,365	
On account construction of various Works of Irrigation, Anicuts, Tanks, Dams, &c. -	31,868	
On account construction of Harbours - - - - -	1,941	
Proportion of Salaries, Establishments and Contingencies of the Public Works Department - - - - -	133,250	
Repairs of Roads, Bridges, Buildings, &c. - - - - -	316,583	
Irrigation and Canal Company, Salary and Allowance of the Consulting Engineer, Office Establishment, &c. - - - - -	621	
Railway; Salary of the Consulting Engineer, his Deputy, Office, Establishment, &c. -	4,226	
		641,191
Bombay :		
	£.	
On account construction of Roads, Bridges, Tanks, &c. - - - - -	26,868	
On account various Public Buildings, &c. - - - - -	6,363	
Repairs to Public Buildings, Roads, Tanks, Bridges, &c., including portion of Salaries, Establishments and Contingencies of Officers in the Public Works Department - - - - -	151,139	
Railway Charges - - - - -	11,469	
Proportion of Unclassified Charges - - - - -	6,671	
		202,510
Sind :		
On account construction of Roads, Bridges, Canals, Tanks, Wells, &c. -	23,562	
On account various Public Buildings, &c. - - - - -	8,744	
Repairs to Roads, Tanks, Buildings, &c., including Salaries, Establishments and Contingencies of Officers in the Public Works Department - - - - -	113,608	
Railway Charges - - - - -	1,177	
Proportion of Unclassified Charges - - - - -	3,880	
		150,971
		353,481
Carried forward - - - £.	- - -	3,670,312

No. 22.—General Abstract Account of Amount Expended for Buildings, &c., for Year ended 30 April 1860—*cont^d*.

		£.	£.	£.
Brought forward - - -		- - -	- - -	3,670,312
MILITARY BUILDINGS AND FORTIFICATIONS :				
Government of India :		£.		
Construction, &c., of Military Buildings and Fortifications -	177,381			
Repairs, &c., of - - ditto - - - ditto - -	43,249			
		220,630		
Aden :				
Construction, &c., of Military Buildings and Fortifications -	8,840			
Repairs, &c., of - - ditto - - - ditto - -	7,938			
		16,778		
Tenasserim Provinces :				
Construction, &c., of Military Buildings and Fortifications -	61			
Repairs, &c., of - - ditto - - - ditto - -	572			
		633		
Pegu and Martaban Provinces :				
Construction, &c., of Military Buildings and Fortifications -	28,612			
Repairs, &c., of - - ditto - - - ditto - -	21,600			
		50,212		
Nagpore Territory :				
Construction, &c., of Military Buildings and Fortifications -	16,128			
Repairs, &c., of - - ditto - - - ditto - -	1,705			
		17,833		
Oude Territory :				
Construction, &c., of Military Buildings and Fortifications -	103,695			
Repairs, &c., of - - ditto - - - ditto - -	1,088			
		104,783		
Madras :			410,869	
Construction, &c., of Military Buildings and Fortifications -	- - -	101,073		
Repairs, &c., of - - ditto - - - ditto - -	- - -	42,564		
			143,637	
Bombay :				
Construction, &c., of Military Buildings and Fortifications -	46,641			
Repairs, &c., of - - ditto - - - ditto - -	72,921			
		119,562		
Sind :				
Construction, &c., of Military Buildings and Fortifications -	9,618			
Repairs, &c., of - - ditto - - - ditto - -	11,187			
		20,805		
			140,367	
				694,873
			£.	4,365,185

No. 23.—GENERAL ABSTRACT ACCOUNT of the CHARGES of the EASTERN SETTLEMENTS (PRINCE of WALES ISLAND, SINGAPORE and MALACCA), for the Year ended 30th April 1860.

Prince of Wales Island :	£.	£.
Salaries of the Resident Councillor, Assistant Resident, and Superintendent of Province } Wellesley ; Establishment and Miscellaneous and Contingent Charges - - - }	4,461	
Ecclesiastical Establishment ; Salary of the Chaplain, Church Establishment and Con- } tingent Charges - - - - - }	1,250	
Schools ; Allowances - - - - -	513	
Medical Department ; Salary and Establishment of the Assistant Surgeon, Hospital } Charges, &c. - - - - - }	1,129	
Judicial and Police Charges ; Salaries of the Recorder and Registrar, Establishment } of the Offices of the Recorder, Registrar, Sheriff, Coroner, &c. ; Superintendent of } Convicts and other Prisoners ; Police and Contingent Charges - - - }	6,492	
Marine Charges ; Salary of the Harbour Master, Establishment and Contingencies -	3,414	
Military Charges - - - - -	79	
Local Pensions - - - - -	74	
		17,412
Singapore :		
Salary of the Governor of the Straits Settlements ; Salaries, Establishments, and Cont- } ingencies of the Resident Councillor, Assistant Resident and Secretary and Aide-de- } Camp to the Governor - - - - - }	10,562	
Ecclesiastical Department ; Salary of the Chaplain, Church Establishment and Contin- } gencies - - - - - }	1,113	
Schools ; Allowances - - - - -	330	
Medical Department ; Salaries and Establishments of the Surgeon and Assistant Surgeon, } Hospital Charges, &c. - - - - - }	2,872	
Judicial and Police Charges ; Establishment of the Court of Judicature, Sheriff, Coroner, } Court of Requests, Superintendent of Convicts, Charges on account of Prisoners, and } Contingent Charges - - - - - }	12,097	
Marine Charges ; Establishment and Contingencies of the Master Attendant's Office -	3,637	
Military Charges - - - - -	36	
Local Pensions - - - - -	391	
		31,038
Malacca :		
Salaries of the Resident Councillor, Assistant Resident, Establishment and Contingent } Charges - - - - - }	2,247	
Ecclesiastical Establishment ; Salary of the Chaplain, Church Establishment and Con- } tingencies - - - - - }	384	
Schools ; Allowances - - - - -	324	
Medical Department ; Salary, Establishment and Contingent Charges of the Assistant } Surgeon - - - - - }	622	
Judicial and Police Charges ; Establishment of the Court of Judicature, Sheriff, Coroner, } and Court of Requests, Country Police Establishment, and Charges on account of } Convicts and Contingencies - - - - - }	2,563	
Carried forward - - - £.	6,140	48,450

No. 23.—Account of the Charges of the Eastern Settlements, &c., for the Year ended 30 April 1860—*continued*.

	£.	£.
Brought forward - - -	6,140	48,450
<i>Malacca—continued.</i>		
Marine Charges; Establishment and Contingencies - - - - -	893	
Military Charges; Command Allowance and Miscellaneous - - - - -	134	
Local Pensions - - - - -	284	
		7,451
The separate Settlements, to which the following Charges attach, are not distinguished in the Books and Statements at present received :		
	£.	
Service Pensions - - - - -	1,997	
Charitable Allowance - - - - -	60	
Service Postage - - - - -	457	
Suppression of Piracy in the Straits - - - - -	12,065	
Miscellaneous Charges - - - - -	2,752	
Public Works Department; Salaries, Establishment, and Contingencies of Executive Officers - - - - -	40,463	
Refund to the Hon. E. A. Blundell, on account of his Excess Subscriptions to the Penang Civil Service Annuity Fund - - - - -	5,170	
		62,964
TOTAL CHARGES of the EASTERN SETTLEMENTS (exclusive of the Charges of Collection of the Revenues and Payments of Political Pensions, as exhibited in Accounts Nos. 16 and 18) - - - - -	£.	118,865

TOTAL CHARGES OF THE EASTERN SETTLEMENTS.

	£.
Charges of Establishment (exclusive of Charges of Collection of the Revenues) as exhibited above -	118,865
Charges of Collection of the Revenues (Account No. 16) - - - - -	5,528
Allowances and Assignments payable out of the Revenues (Account No. 18) - - - - -	6,633
	£. 131,026

Note.—The Charges on account of the Troops stationed in the Eastern Settlements are included in the General Military Charges of India.

No. 24.—GENERAL ABSTRACT ACCOUNT of the MILITARY CHARGES of INDIA, for the Year ended the 30th April 1860, including the Charges defrayed in England.

General Government of India :	£.	£.
Her Majesty's Home Troops:		
Pay, Allowances, Commissariat and Contingent Charges - - - - -	3,177,707	
Her Majesty's Indian Troops:		
Pay and Allowances of Regular Troops - - - - -	£. 1,189,971	
Ditto - ditto of Irregular Cavalry and Local Infantry Battalions - - - - -	811,782	
		2,001,753
		5,179,460
General Staff and Staff attached to Army Divisions and Stations, including the Adjutant-General's, Quartermaster-General's, Judge Advocate-General's, &c., Departments - - - - -	189,634	
Commissariat Department and Charges - - - - -	2,066,417	
Garrison and Recruiting Depôts; Medical, Clothing, Pay and Stud Departments; Gun Foundries, Gunpowder Agencies and Miscellaneous Pensions - - - - -	1,610,122	
	232,134	
		4,098,307
Carried forward - - - - -	£. - - -	9,277,767

No. 24.—General Abstract Account of the Military Charges of India, for the Year ended 30 April 1860—*continued.*

	£.	£.
Brought forward - - -	9,277,767	
General Government of India— <i>continued.</i>		
EXTRAORDINARY CHARGES in the MILITARY DEPARTMENT:		
	£.	
On account of the Expedition against Burmah - - - - -	9	
Ditto, - of the late Army in the Punjaub - - - - -	10,728	
Gratuity to Men of Disbanded Regiments - - - - -	10,228	
Moiety of the Charges on Account of Expedition to Persia - - - - -	4,944	
Expenses incurred on account of the Mutiny - - - - -	934,192	
Miscellaneous - - - - -	5,741	
	965,842	
Pegu and Martaban Provinces:		
Expenses on account of Pegu Light Infantry - - - - -	18,735	
Nagpore Territory:		
Nagpore Irregular Force - - - - -	66,635	
Oude Territory:		
Oude Irregular Force - - - - -	3,233	
		10,332,212.
Punjaub Territories:		
Punjaub Irregular Force of Infantry, Cavalry and Artillery, Guide Corps, Camel Corps, &c. - - - - -	- - -	232,338.
Madras:		
Her Majesty's Home Troops:	£.	
Pay and Allowances - - - - -	425,533	
Her Majesty's Indian Troops:		
Pay and Allowances - - - - -	1,769,442	
	2,194,975	
General Division, Garrison and Cantonment Staff, including Military Offices and Establishments - - - - -	120,626	
Commissariat Department and Charges - - - - -	1,255,537	
Ordnance Department - - - - -	64,504	
Batta, &c., to Troops serving in the Eastern Settlements, including Commissariat Expenses on account of ditto - - - - -	380,747	
Medical, Gun Carriage, Gunpowder and Clothing Departments, and Miscellaneous and Contingent Charges - - - - -	396,556	
Stores - - - - -	332,918	
Pensions - - - - -	199,313	
		4,945,176.
Bombay:		
Her Majesty's Home Troops:		
Pay, Allowances, Commissariat and Contingent Charges - - - - -	1,169,043	
Her Majesty's Indian Troops:	£.	
Pay and Allowances of Regular Troops - - - - -	1,157,204	
Pay and Allowances, Commissariat and Contingent Charges of Irregular Local Corps - - - - -	196,914	
	1,354,118	
Carried forward - - - £.	2,523,161	15,509,726.

No. 24.—General Abstract Account of the Military Charges of India, for the Year ended 30 April 1860—*continued.*

	£.	£.
Brought forward - - -	2,523,161	15,509,726
Bombay—continued.		
General Division and Garrison Staff - - -	105,823	
Commissariat Department and Ordnance Charges - - -	771,765	
Gun Carriage, Gunpowder and Clothing Departments, and Miscellaneous and Con- tingent Charges - - -	440,904	
Stores - - -	1,153,889	
Pensions - - -	102,294	
Expedition to Beyt - - -	12,558	
	5,110,394	
Sind :		
Her Majesty's Home Troops - - -	6,544	
Her Majesty's Indian Troops :	£.	
Pay and Allowances of Regular Troops - - -	36,535	
Ditto - ditto - of Irregular Troops - - -	190,997	
	227,532	
Commissariat Departments and Ordnance Charges - - -	30,375	
Military Offices and Departments, including Contingent Charges - - -	24,736	
	289,187	5,399,581
TOTAL CHARGES IN INDIA - - -	£.	20,909,307
CHARGES IN ENGLAND :		
Furlough and Retired Pay to Military Officers, including Off-reckonings (No. III.) -	810,893	
Her Majesty's Paymaster General, on account of Troops serving in India (No. III.) -	1,327,061	
Retiring Pay, Pensions, &c. of Her Majesty's Troops serving or having served in India, Act 4 Geo. 4, c. 71 (No. III.) (Three Quarters) - - -	45,000	
Passage of Troops (No. 32) - - -	254,542	
Passage and Outfit of Officers on the Staff, Aides-de-Camp, Chaplains, Officers in charge of Recruits, and Officers in Her Majesty's Service, proceeding to join their Regi- ments (No. 33) - - -	99,675	
Charges of the Depôt at Warley and other Recruiting Charges, including Expenses of the Engineer Cadets and Recruits studying the Art of Sapping and Mining at Chatham (No. 33) - - -	101,927	
Military College at Addiscombe, Net Charge (No. 33) - - -	7,654	
Pensions under the Regulations of Lord Clive's Fund (No. 33) - - -	84,242	
		2,730,994
TOTAL MILITARY CHARGES OF INDIA - - -	£.	23,640,301

No. 25.—GENERAL ABSTRACT ACCOUNT of the MARINE CHARGES of INDIA, for the Year ended the 30th April 1860, including the Charges defrayed in ENGLAND.

GOVERNMENT OF INDIA :		£.	£.	£.
Charges on account of Sea-going Steamers	- - - - -	32,463		
Coal Depôt at Point de Galle; Establishment and Contingencies of the Agent	- - - - -	11,650		
Miscellaneous	- - - - -	349		
			44,462	
PEGU and MARTABAN PROVINCES :				
Local Marine :				
Dockyard at Rangoon; Salary of Superintending Engineer, Establishment and Contingencies	- - - - -	17,531		
Superintendent of the Irrawaddy Flotilla; Salary, Establishment and Contingent Charges	- - - - -	6,923		
Schooners and Light Vessels	- - - - -	3,843		
Steam Vessels, Accommodation Flats, Troop and Transport Vessels	- - - - -	15,024		
Purchase of Stores, Coals, &c.	- - - - -	16,172		
Miscellaneous Contingent Charges	- - - - -	5		
			59,498	
TENASSERIM PROVINCES :				
Master Attendant at Moulmein	- - - - -	661		
Pilot Establishment	- - - - -	353		
Coal Depôt at Moulmein; Purchase of Coals, &c.	- - - - -	4,731		
Steamer "Pluto"	- - - - -	3,563		
Contingent Charges, and Service Pensions	- - - - -	184		
			9,492	
				113,452
BENGAL :				
Superintendent's Office; Salary of the Superintendent and Secretary, Establishment and Contingent Charges	- - - - -		10,755	
Naval Storekeeper; Salary, Establishment and Contingent Charges	- - - - -		2,540	
Master Attendant's Office; Salaries, Establishment and Contingent Charges	- - - - -		6,587	
Registry Office of Merchant Seamen; Salaries, Establishment and Contingent Charges	- - - - -		2,162	
Lighthouses and Floating Lights, Chain Moorings, Hulks and Receiving Vessels	- - - - -		9,892	
Pilot Schooners, Row Boats and Bholeahs	- - - - -		55,469	
Marine Charges at Arracan	- - - - -		1,374	
Dockyard at Kidderpore	- - - - -		53,300	
Marine Surveys and Miscellaneous	- - - - -		10,274	
Stores	- - - - -		180,267	
Purchase of Blocks of Steamers, &c.	- - - - -		4,171	
Cost of the Steamer "Sir Henry Lawrence"	- - - - -		18,964	
Ditto - ditto "Mechanic"	- - - - -		2,427	
Carried forward		£.	365,182	113,452

No. 25.—General Abstract Account of the Marine Charges of India, for the Year ended 30 April 1860—continued.

Brought forward - - -		£.	£.
		365,182	118,452
BENGAL—continued.			
Steam Navigation :		£.	
Controller's Office, Workshops, &c. - - - - -	31,773		
INTERNAL :		£.	
Freight Office, Salaries of Steam Agents, Native Ma- riners and Expense of Coal Depôts - - - - }	18,607		
Steam Boats, Accommodation Flats, and Cargo and Gun Boats - - - - - }	32,554		
EXTERNAL :		51,161	
Charges of the Coal Depôts at Akyab, Chittagong and Kidderpore - - - - - }	4,793		
		55,954	
Pensions - - - - -		87,727	
		6,637	
			459,546
MADRAS :			
Superintendent of Marine; Salaries, Establishment and Contingent Charges - - -	2,531		
Master Attendant's Office - - - ditto - - - ditto - - - - -	5,201		
Lighthouse Charges - - - - -	1,423		
Salary and Establishment of the Shipping Master and Registrar of Shipping - -	445		
Establishments at the Outports - - - - -	2,449		
Charges on account of the different Steamers in the Service of this Presidency, including Coals purchased - - - - - }	3,434		
Miscellaneous - - - - -	716		
Pensions - - - - -	130		
Stores - - - - -	3,401		
			19,730
BOMBAY :			
Marine Office; Salaries, Establishment and Contingent Charges - - - - -	20,803		
Master Attendant's Department, including Charges of Lighthouse and Pilot Establishment -	692		
Master Builder's Department, including Dock and Yards - - - - -	7,382		
Charges of Sailing Vessels - - - - -	50,742		
Charges of Steam Vessels - - - - -	130,504		
Ship-building and Repairing Charges - - - - -	3,702		
Stores - - - - -	73,532		
Steam Factory and Coal Depôt - - - - -	6,130		
Pay of Officers unattached, and Contingent and Miscellaneous Charges in the Marine Department - - - - - }	29,707		
Retired Pay and Pensions (exclusive of Payments in England) - - - - -	4,601		
Burmah Donation Batta - - - - -	37		
Expedition to Beyt - - - - -	602		
Bengal Mutiny Charges - - - - -	1,340		
Carried forward - - - £.		329,774	592,728

No. 25.—General Abstract Account of the Marine Charges of India, for the Year ended 30 April 1860—*continued.*

	£.	£.
Brought forward - - -	329,774	592,728
S I N D:		
Pay and Allowances to Officers and Crews of Vessels employed in Sind - - -	65,813	395,587
TOTAL CHARGES in INDIA - - -	- - £.	988,315
CHARGES in ENGLAND:		
Furlough and Retired Pay to Marine Officers (No. III.) - - - - -	33,197	
Passage and Outfit of Volunteers for the Bengal Pilot Service; of Engineers for the } Dockyards, &c. (No. 33) - - - - - }	761	33,958
TOTAL MARINE CHARGES of INDIA - - - £.		1,022,273

No. 26.—GENERAL ABSTRACT ACCOUNT of the MINT CHARGES of INDIA, for the Year ended the 30th April 1860.

	£.	£.
GOVERNMENT OF INDIA:		
Salaries, Establishments and Contingent Charges of the Mint Master, Assay Master, &c.	33,309	
Loss of weight in melting, and Miscellaneous Charges - - - - -	33,715	67,024
M A D R A S:		
Salaries, Establishments and Contingent Charges of the Mint Master, Assay Master, &c.	18,234	
Stores - - - - -	62,711	80,945
B O M B A Y:		
Salaries, Establishments and Contingent Charges of the Mint Master, Assay Master, &c.	23,348	
Stores - - - - -	21,864	45,212
TOTAL MINT CHARGES of INDIA - - - £.		193,181

No. 27.—GENERAL ABSTRACT ACCOUNT of the Loss by EXCHANGE on RAILWAY
TRANSACTIONS in INDIA, for the Year ended 30th April 1860.

GOVERNMENT OF INDIA:	£.	£.	£.
Difference of Exchange on the Amount drawn in India in excess of the Receipts by the East Indian Railway Company - - - - - }	217,446		
Difference of Exchange on the Amount drawn in India in excess of the Receipts on Account of the Jubbulpore Line - - - - - }	1,649		
Difference of Exchange on the Amount drawn in India in excess of the Receipts by the Eastern Bengal Railway Company - - - - - }	7,783		
Difference of Exchange on the Amount drawn in India in excess of the Receipts by the Calcutta and South Eastern Railway Company - - - }	2,903		
Difference of Exchange on the Amount drawn in India in excess of the Receipts by the Punjab Railway Company - - - - - }	7,276		
		237,057	
MADRAS:			
Difference of Exchange on Advances made on Account of the Madras Railway Company - - - - - }	59,064		
Difference of Exchange on Advances made on Account of Great Southern of India Railway Company - - - - - }	4,883		
		63,947	
BOMBAY:			
Difference of Exchange between 1s. 10d. and 2s. the Rupee on the Net Disbursements to the Railway Companies in the Bombay Pre- sidency - - - - - }	- - -	128,229	
	TOTAL - - -	£.	429,233

No. 28.—GENERAL ABSTRACT ACCOUNT of the INTEREST on RAILWAY CAPITAL Guaranteed, for the Year ended 30th April 1860.

		£.	£.	£.
GOVERNMENT OF INDIA:				
East Indian Railway Company, from July 1857 to 31st December 1859 -		24,532		
East Indian Railway Company, Jubbulpore Line, from January to De- cember 1859 - - - - -		204		
Eastern Bengal Railway Company, from January to December 1859 -		142		
Calcutta and South Eastern Railway Company, from January to De- cember 1859 - - - - -		129		
			25,007	
BOMBAY:				
Great Indian Peninsular Railway Company - - - - -		18,383		
Bombay, Baroda, and Central India ditto - - - - -		854		
Sind - - - - - ditto - - - - -		1,061		
			20,298	
ENGLAND:			£.	45,305
Great Indian Peninsula Railway Company - - - - -			231,334	
East Indian Railway Company - - - - -			594,394	
Madras Railway Company - - - - -			171,379	
Bombay, Baroda, and Central India Railway Company - - - - -			56,996	
Sind Railway Company (including Indus Flotilla and Punjaub Railway) - - - - -			70,276	
Eastern Bengal Railway Company - - - - -			19,458	
Great Southern of India Railway Company - - - - -			5,466	
Calcutta and South Eastern Railway Company - - - - -			5,321	
			1,154,624	
Madras Irrigation and Canal Company - - - - -			13,596	
TOTAL - - - - -			£.	1,168,220

No. 30.—GENERAL ABSTRACT ACCOUNT of the RECEIPTS and DISBURSEMENTS of the several PRESIDENCIES of INDIA, for the Year ended the 30th April 1860, showing the Local Surplus or Deficit at each Presidency.

NET REVENUES AND RECEIPTS:									
	Number of Account.	Territories and Departments under the immediate Control of the Government of India.	BENGAL	NORTH WESTERN PROVINCES.	PUNJAB.	MADRAS.	BOMBAY, including SIND.	TOTAL of INDIA.	
		£.	£.	£.	£.	£.	£.	£.	
Per Account	1	3,820,927	—	—	—	—	—	—	—
Ditto	9	—	11,043,396	—	—	—	—	—	—
Ditto	10	—	—	4,885,055	—	—	—	—	—
Ditto	11	—	—	—	2,601,896	—	—	—	—
Ditto	12	—	—	—	—	5,455,652	—	—	—
Ditto	13	—	—	—	—	—	5,420,500	—	—
TOTAL NET RECEIPTS		£.	11,043,396	4,885,055	2,601,896	5,455,652	5,420,500	33,227,426	
EXPENDITURE:									
Charges of the Civil and Political Establishments of India, including Contingent Charges	—	1,352,057	597,931	524,529	432,311	491,903	387,051	3,785,782	
Judicial and Police Charges	—	586,909	794,174	1,133,156	548,702	487,536	680,202	4,230,679	
Buildings, Roads and other Public Works, including Repairs and Military Buildings	—	1,397,630	570,957	678,587	439,335	784,828	493,848	4,365,185	
Military Charges	—	10,332,212	—	—	232,338	4,945,176	5,399,581	20,909,307	
Indian Navy and other Marine Charges	—	113,452	459,546	—	—	19,730	395,587	988,315	
Charges of the Eastern Settlements	—	118,865	—	—	—	—	—	118,865	
Loss by Exchange on Railway Transactions	—	237,057	—	—	—	63,947	123,229	429,233	
Mint Charges	—	67,024	—	—	—	80,945	45,212	193,181	
Interest on Debt	—	2,895,423	13,608	2,044	5,994	83,521	122,737	3,123,327	
TOTAL EXPENDITURE		£.	2,436,216	2,338,316	1,658,680	6,957,586	7,652,447	38,143,874	
Local Deficit, carried to Account, No. 30	—	13,279,702	—	—	—	1,501,934	2,231,947	Net Local Deficit, 4,916,448	
Local Surplus, carried to Account, No. 30	—	—	8,607,180	2,546,739	943,216	—	—	—	
		£.	11,043,396	4,885,055	2,601,896	5,455,652	5,420,500	33,227,426	

Charges defrayed in England (per Account, No. III.) - - £. 5,042,945
Interest on Indian Railway Capital, Guaranteed - - - 810,468
Local Deficit brought down - - - 4,916,448

EXCESS OF EXPENDITURE OVER INCOME - - - £. 10,769,861

No. 31.—ACCOUNT of the BALANCES of PUBLIC MONEY in the several Treasuries of INDIA, on the 30th April 1859; the AMOUNT of DEBT incurred and DEBT discharged during the Year 1859-60; the AMOUNT of ADVANCES and REPAYMENTS on various Accounts; the SUPPLIES to and from LONDON, and between the several Presidencies; and the BALANCES in the Indian Treasuries, on the 30th April 1860.

Territories and Departments under the immediate control of the Government of India.	BENGAL.	NORTH WESTERN PROVINCES.	PUNJAB TERRITORIES.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.
Cash Balances in the Indian Treasuries on the 30th April 1859	2,662,297	1,400,985	757,065	2,420,469	2,358,632	10,707,020
DEBT INCURRED:						
Loans (at 4, 5 and 6½ per cent.)	10,383,687	6,185	—	—	—	—
Temporary Loans	206,971	—	—	950	1,350	—
Treasury Notes Issued	1,400,470	—	—	247,080	2,000,150	—
Treasury Bills (at 3 and 3½ per cent. per diem)	630,657	—	—	222,474	1,091,759	—
Bills outstanding	722,454	—	—	343,836	239,007	—
Received on account of Civil, Military, and other Service Funds	1,544,153	2,408,652	1,280,551	987,347	706,435	—
Miscellaneous Deposits	15,938,397	1,853,108	1,989,551	1,901,687	4,089,501	26,497,441
TOTAL DEBT INCURRED	£. 26,497,441					
Advances made by Government, repaid, including Tuckee Advances	1,834,669	391,208	326,548	1,270,579	89,726	4,835,018
SUPPLIES FROM LONDON:						
Bills on the Secretary of State for India for Interest on India Debt	1,578	—	—	1,480	—	—
Other Bills on the Secretary of State for India	45,448	—	—	4,868	84,835	—
Silver Bullion Remittances	3,954,270	—	—	—	1,050,142	—
Dividends on Stock of the Transfer Loans paid in England	78,488	—	—	—	—	—
Advances made in England, repaid	478,570	39	82	386,805	229,032	—
Miscellaneous Remittances	228,119	179	—	19,971	—	—
Invoice Value of Stores	546,039	—	—	430,181	363,370	—
Receipts on account of Indian Railways, under Decisions of Contract with the several Railway Companies	237,037	—	—	1,332	—	—
Loss by Exchange on Railway Transactions	—	—	—	63,947	128,220	—
TOTAL SUPPLIES FROM LONDON	£. 5,833,539	1,046	218	908,674	2,755,028	9,229,187
ACCOUNTS CURRENT BETWEEN THE PRESIDENCIES:						
Bills drawn, Remittances of Treasure, and Advances and Disbursements (Excess Credits) to the Territories and Departments under the immediate control of the Government of India, and to the Madras and Bombay Presidencies	7,492,612	—	—	1,641,254	1,661,205	10,795,071
Excess of Income over Expenditure (Account, No. 30)	8,007,150	2,510,730	943,210	—	—	12,007,135
£. 32,091,444	11,900,324	7,345,007	9,310,403	8,042,683	10,904,992	73,600,872

No. 32.—GENERAL ABSTRACT ACCOUNT of the Sums paid and payable for Interest on the HOME PUBLIC DEBT of INDIA, for the Year ended the 30th April 1860; showing also the AMOUNT of the DEBT at that Date bearing Interest.

	Amount of Debt, 30th April 1860.	Rate of Interest.	Amount of Interest paid in the Year ended 30th April 1860.	Annual Amount of Interest Payable.
	£.		£. s. d.	£.
East India Bonds, exclusive of 1,800,000 L. issued as Security for Temporary Loans to the like Amount - - - - -	5,009,000	4 per Cent.	202,715 - 1	200,360
East India Debentures - - - - -	13,003,000	4 per Cent.	443,104 3 7	520,120
India 5 per Cent. Stock - - - - -	6,326,000	5 per Cent.	121,045 2 9	316,300
£.	24,338,000	- - -	766,864 6 5	1,036,780

No. 33.—GENERAL ABSTRACT ACCOUNT of the CHARGES for TRANSPORT of TROOPS, in the Year ended the 30th April 1860.

	£. s. d.
Proportion paid in England of the Passage-money of Troops to India - - - - -	71,396 3 1
Preserved Provisions, Grocery, Bedding, and other Supplies for the use of the Troops on the Voyage outward, &c. - - - - -	14,458 9 3
Proportion paid in England of the Passage-money of Troops homeward - - - - -	162,075 6 11
Medical Attendance upon Troops on the Homeward Voyage - - - - -	4,543 5 -
Expenses connected with the examination of Troop and Store Ships, and the embarkation of Troops proceeding to India - - - - -	1,776 1 3
Miscellaneous - - - - -	292 4 10
£.	254,541 10 4

No. 34.—GENERAL ABSTRACT ACCOUNT of the Particulars comprised under the Head of "CHARGES GENERAL," in the Statement of the HOME EXPENDITURE (No. 3), in the Year ended the 30th April 1860.

	£.	s.	d.	£.	s.	d.
Salaries of the Secretary of State and of his Under Secretaries of State, and of the Members of the Council of India, and Salaries of the Secretaries and Officers of the Secretary of State for India in Council, deducting 7,098 <i>l.</i> 11 <i>s.</i> 10 <i>d.</i> , applied from the Fee Fund in part payment thereof - - - - -	122,545	17	4			
Contingent Expenses of the Secretary of State for India in Council: viz.—						
Repairs to the East India House, Taxes, Rates and Tithes, Coals, Candles, Subscriptions to Charities, Printing, Stationery, Stamps, Bookbinding, Postage, and various petty Charges - - - - -	27,368	10	-			
Auditor and Assistants under Act 21 & 22 Vict. c. 106, s. 52 - - - - -	425	-	-			
East India Company, Expenses in respect of their Capital Stock and Dividends -	2,928	1	6			
Annuities and Pensions - - - - -	248,282	19	3			
Haileybury College - - - - -	872	10	1			
Military College at Addiscombe - - - - -	24,267	15	6			
Recruiting Charges:						
Pay of Officers and Non-commissioned Officers of the Depôt at Warley and in the Recruiting Districts, Pay of Recruits previous to embarkation, Bounty, Clothing, Arms, Accoutrements, &c., including Expenses of Engineer Cadets and Recruits studying the art of Sapping and Mining at Chatham - - -	101,927	6	-			
Passage and Outfit of the Governor of Bombay, Fourth Ordinary Member of the Council of the Governor General of India, Officers on the Staff, Aides-de-Camp, Officers in charge of Recruits, and proceeding to join their Regiments, Volunteers for the Pilot Service, &c.:						
Civil - - - - -	11,102	15	-			
Military - - - - -	99,675	9	7			
Marine - - - - -	761	7	-			
	111,539	11	7			
Lord Clive's Fund; Payment for Pensions, &c. - - - - -	84,242	2	7			
Law Charges - - - - -	4,789	2	10			
Maintenance of Lunatics from India - - - - -	7,022	5	9			
Burmah Donation Batta - - - - -	575	18	11			
The Postmaster General, on account of Postage of the Despatches of the Government of India to and from India - - - - -	4,187	7	7			
Gratuities to Families of Military Officers and others killed in action, or who have lost their lives in the Indian Mutiny - - - - -	810	7	-			
On account of Cost of War Medals for Troops - - - - -	12,728	19	-			
On account of Cultivation and Manufacture of Vegetable Products of India - - -	45	7	2			
Miscellaneous; comprising Printing and Engraving Maps and Charts of India, Donations to Bengal Civil Fund and to Widows' Funds for the Home Service, Donations for Services and Relief, &c. - - - - -	27,860	1	6			
				777,419	3	7
RECEIPTS taken in Reduction of Charges.						
Military College at Addiscombe, received from Cadets - - - - -	16,613	9	7			
Law Charges, Amount recovered - - - - -	291	11	4			
Haileybury College - - - - -	23	-	-			
Maintenance of Lunatics from India - - - - -	301	9	9			
Passage and Outfit - - - - -	648	15	-			
Recruiting Charges - - - - -	160	-	-			
Miscellaneous Home Receipts - - - - -	8,076	6	2			
				26,114	11	10
				£.	751,304	11 9

PART II.

ESTIMATE OF REVENUE, EXPENDITURE,

AND CASH BALANCES,

1860-61;

AND A COMPARISON WITH THE ACTUAL ACCOUNTS OF 1859-60.

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REVENUES AND RECEIPTS:	1.	2.	3.
	GROSS RECEIPTS.	Repayments. — Allowances, Refunds, and Drawbacks.	NET RECEIPTS within the Year, after deducting Repayments.
Land Revenue, including Tributes and Subsidies from Native States; Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.:	£.	£.	£.
Land Revenue - - - - -	18,146,551	13,720	18,132,831
Tributes and Subsidies - - - - -	546,925	- - -	546,925
Excise Duties in Calcutta - - - - -	50,925	- - -	50,925
Sayer Revenue - - - - -	337,392	- - -	337,392
Abkarry ditto - - - - -	1,187,564	- - -	1,187,564
Moturpha (Madras) - - - - -	108,850	1,340	107,510
Miscellaneous Receipts in the Revenue Department - - -	278,504	- - -	278,504
£.	20,656,711	15,060	20,641,651
Income Tax - - - - -	803,550	- - -	803,550
Trade Taxes - - - - -	213,980	- - -	213,980
Customs - - - - -	3,768,677	57,300	3,711,377
Salt - - - - -	3,391,630	50	3,391,580
Opium - - - - -	5,638,099	- - -	5,638,099
Post Office Collections - - - - -	701,101	150	700,951
Stamp Duties - - - - -	832,670	8,660	824,010
Mint Receipts - - - - -	322,960	- - -	322,960
Marine and Pilotage Receipts - - - - -	130,982	- - -	130,982
Judicial Receipts (Fees, Fines, &c.) - - - - -	394,764	- - -	394,764
Contributions from Native States on account of Contingents - - -	252,862	- - -	252,862
Interest on Debt due by the Nizam and on other Accounts - - -	57,534	- - -	57,534
Miscellaneous Receipts in the Civil and Political Departments - -	681,489	- - -	681,489
Ditto - - - - - Public Works Department - - -	673,607	- - -	673,607
Ditto - - - - - Military Department - - -	988,415	- - -	988,415
TOTAL REVENUE RECEIPTS of all the PRESIDENCIES of INDIA - £.	39,509,631	81,220	39,428,411

Note.—The "Charges of Collection" necessarily include Salaries and Expenses of Offices charged

with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS collected; converted into Sterling Money at the Rate of Two Shillings the Company's Rupee.

PAYMENTS OUT OF THE INCOME.					9.	10.	
4.	5.	6.	7.	8.	NET RECEIPTS	Rate per Cent. for which the Gross Receipt was Collected.	
Charges of Collection, including Cost and Charges of Salt and Opium.	Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	Allowances to District and Village Officers and Enamdars, including Charitable Grants.	OTHER PAYMENTS.	TOTAL PAYMENTS out of the INCOME.	into the several Government Treasuries.		
£.	£.	£.	£.	£.	£.		
1,993,153	1,422,865	1,152,272	216,052	4,784,342	15,857,309	9.648	
57,900	- - -	- - -	- - -	57,900	959,630	5.690	
169,466	- - -	- - -	- - -	169,466	3,541,911	4.496	
						Including Cost of Salt and Opium.	Excluding Cost of Salt and Opium.
775,059	- - -	- - -	- - -	775,059	2,616,521	22.852	9.065
1,268,916	- - -	- - -	- - -	1,268,916	4,369,783	22.503	2.791
522,973	- - -	- - -	- - -	522,973	177,978	74.593	
45,555	- - -	- - -	- - -	45,555	778,455	5.4709	
- - -	- - -	- - -	- - -	- - -	322,960		
- - -	- - -	- - -	- - -	- - -	130,982		
- - -	- - -	- - -	- - -	- - -	394,764		
- - -	- - -	- - -	- - -	- - -	252,862		
- - -	- - -	- - -	- - -	- - -	157,534		
- - -	- - -	- - -	- - -	- - -	681,489		
- - -	- - -	- - -	- - -	- - -	673,607		
- - -	- - -	- - -	- - -	- - -	988,415		
4,833,022	1,422,865	1,152,272	216,052	7,624,211	31,804,200		

with Duties of Internal Administration, as well as with the Collection of the Revenues.

No. II.—AN ESTIMATED ACCOUNT of the TOTAL INCOME of the Revenue of INDIA, in the Year ending the 30th April 1861, together with an Account of the PUBLIC EXPENDITURE, including REPAYMENTS, ALLOWANCES, and DRAWBACKS, and ALLOWANCES and ASSIGNMENTS, and other PAYMENTS made out of the REVENUES, in accordance with Treaties or other Engagements, but exclusive of the Sums applied to the Reduction of Debt.

REVENUES AND RECEIPTS:		EXPENDITURE:	
GROSS RECEIPTS, as stated in Column 1 of the Account of Income, No. I.	Number of Account.		
ORDINARY:			
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, and Moturpha at Madras	1	Repayments, Allowances, Refunds and Drawbacks	81,220
Income Tax		PAYMENTS in realization of the REVENUE:	
Trade Taxes		Charges of Collection	4,833,022
Customs		Other Payments	216,052
Salt			
Opium		TOTAL PAYMENTS in the realization of the REVENUE, including Cost of Salt and Opium	5,049,074
Post Office Collections		Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	1,422,865
Stamp Duties		Allowances to District and Village Officers and Enamdars, including Charitable Grants	1,152,272
Mint Receipts			
Marine and Pilotage Receipts		TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection and Cost of Salt and Opium	7,705,431
Judicial Receipts (Fees, Fines, &c.)		Charges in India, including Interest on Debt, and the Value of Stores received from England	31,905,454
Contributions from Native States on account of Contingents		Charges in England, excluding the Value of Stores supplied to India	5,384,340
Interest on Debt due by the Nizam, and on other Accounts		Interest on Railway Capital, &c., guaranteed, in India and in England, deducting Net Traffic Receipts	1,072,771
Miscellaneous Receipts in the Civil and Political Departments			
Ditto			
Ditto			
EXCESS of EXPENDITURE over INCOME			46,067,996

No. III.—AN ESTIMATED ACCOUNT of the NET PUBLIC INCOME of INDIA, in the Year ending 30th April 1861 (after abating the EXPENDITURE defrayed thereout by the several REVENUE DEPARTMENTS, and the ALLOWANCES, ASSIGNMENTS, and other PAYMENTS out of those REVENUES, made in accordance with Treaties or other Engagements), and of the actual Issues or Payments within the same Period, exclusive of the Sums applied to the Reduction of Debt.

REVENUES AND RECEIPTS:		£.	£.	CHARGES IN INDIA:		£.	£.
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.		15,857,869		Charges of the Civil and Political Establishments, including Contingent Charges		3,684,451	
Income and Trade Taxes		959,630		Judicial and Police Charges		4,004,560	
Customs		8,541,911		Buildings, Roads, and other Public Works, including Repairs and Military Buildings		4,084,001	
Salt, exclusive of Customs on Salt imported into Calcutta (included with the Customs Receipts)		2,616,521		Military Charges		15,279,005	
Opium		4,369,768		Indian Navy and other Marine Charges		856,870	
Post Office Collections		177,978		Charges of the Eastern Settlements (exclusive of Charges of Collection, and other Payments out of the Revenues)		131,411	
Stamp Duties		773,455		Mint Charges		223,073	
Mint Receipts		322,960		Loss by exchange on Railway Transactions		473,324	
Marine and Pilotage Receipts		130,982				£. 28,736,635	
Judicial Receipts (Fees, Fines, &c.)		394,764		Interest on Debt		3,168,319	31,905,454
Contributions from Native States on account of Contingents		252,862		CHARGES IN ENGLAND:			
Interest on Debt due by the Nizam, and on other Accounts		57,534		Dividends to Proprietors of East India Stock		629,968	
Miscellaneous Receipts in the Civil and Political Departments		681,489		Interest on Home Public Debt		1,061,234	
Ditto - Public Works Department		673,607		Interest on temporary Loans, &c., in excess of Interest realized from Investments of Cash Balances		43,613	
Ditto - Military Department		988,415		Payments under the new Postal Arrangements with the Lords of the Treasury		62,229	
			31,604,200	Transport of Troops		266,761	
EXCESS OF EXPENDITURE OVER INCOME		6,558,865		Furlough and Retired Pay to Military and Marine Officers of the Indian Establishments, including Colonels' Allowances:			
				Military		£. 848,228	
				Marine		37,430	885,658
				Retired Pay and Pensions of Persons of the late St. Helena Establishment, chargeable to India		809	
				The Paymaster General, for Claims accrued against the Government of India in respect of Troops serving in India		1,395,961	
				Payments under Act 4 Geo. 4, c. 71, on account of Retiring Pay, Pensions, &c., of Her Majesty's Troops serving or having served in India		60,000	
				Civil Establishments of India, Absentee Allowances		71,559	
				Ditto - Annuities of the Madras Civil Annuity Fund of 1818		4,800	
				Ditto - Uncovenanted Service, Absentee Allowances		5,836	
				Expenses incurred on account of Officers attaining Scientific Knowledge		3,024	
				Expenses in connexion with the Magnetical Survey of India		2,517	
				Mission to the Court of Persia		9,036	
				The Paymaster General, in repayment of expenses incurred on account of Convicts transported from India to Australia		1,764	
				Her Majesty's Establishments in China, portion of the Charge payable by India for the years 1857-58 and 1858-59		22,829	
				Charges General, comprising the several Establishments at Home, Civil, Military and Maritime Pensions, Recruiting Charges and Miscellaneous Expenses, less Receipts operating in reduction thereof		728,336	
						£. 5,255,134	
				Oude Railway Company, preliminary and survey Expenses, Interest on Capital, &c.		13,160	
				Red Sea and Indian Telegraph Company, paid Her Majesty's Paymaster General portion of Expenses and Interest chargeable to India		116,026	
							5,384,340
				Interest on Railway Capital, &c. guaranteed:			
				Amount paid in India		36,010	
				Ditto - in England		1,479,921	
						£. 1,515,931	
				Deduct, Traffic Receipts of Railways		443,160	
							1,072,771
						£. 38,362,565	£. 38,362,565

No. IV.—ABSTRACT ACCOUNT of the BALANCES of CASH in the several TREASURIES of INDIA, on the 30th April 1860; the Amount of DEBT Estimated to be incurred and discharged during the Year 1860-61; the Amount of ADVANCES and REPAYMENTS on various Accounts; the SUPPLIES to and from LONDON and between the several PRESIDENCIES; and the BALANCES in the Indian Treasuries on the 30th April 1861; showing also the Estimated Amount of the CASH BALANCE in ENGLAND, and the Aggregate of the CASH BALANCES, both in INDIA and in ENGLAND, at the latter Date.

Aggregate of Balances in the several Indian Treasuries on the 30th April 1860		£.	DEBT DISCHARGED:		£.	£.	£.
		16,801,712	5 per Cent. Loans of 1825-26 and 1829-30		-	-	2,100
			5 per Cent. Loan of 1841-42		-	-	3,000
			4 per Cent. Loan		-	-	70
			Tanjore Debt		-	-	37,500
			Temporary Loans		-	-	289,600
			Treasury Notes		-	-	-
			Treasury Bills		-	-	-
			Bills outstanding		-	-	-
			Advances made by Government, including Tuccavee Advances:		-	-	-
			Repayments		-	-	-
			Excess of Advances over Repayments		-	-	-
			Supplies to London:		-	-	-
			Bills discharged, and Miscellaneous Remittances and Payments on account of London		-	-	-
			Less,—Bills drawn on England, Payments in England for Interest on India Loan Property, and Receipts in Repayment of Advances made in England to Service Funds, Net Traffic Receipts of Railways, &c.		-	-	-
			Excess Supplies to London		-	-	-
			Balance of Supplies between the different Presidencies (on unadjusted accounts)		-	-	-
			Balance of Cash in the Treasuries in India on the 30th April 1861		-	-	-
			Local Indian Deficit		-	-	-
		1,315,802			-	-	-
		£.			-	-	-
		18,117,514			-	-	-

CASH BALANCES in the TREASURIES in INDIA on the 30th April 1861.

	£.	£.
GOVERNMENT of INDIA	-	3,740,198
BENGAL	-	1,593,059
NORTH WESTERN PROVINCES	-	1,346,846
PUNJAB	-	1,214,947
MADRAS	-	1,640,695
BOMBAY	-	1,912,389
	11,448,134	
Balance remaining in the Treasury in England on the same day	-	2,653,063
	£.	14,101,197

A P P E N D I X.

ESTIMATE OF REVENUE, EXPENDITURE, AND CASH BALANCES.

1860-61.

I.—District Revenue and Charges	- - - - -	pp. 70 to 80.
II.—Sundry Abstract Accounts	- - - - -	pp. 81 to 83.
III.—Comparison with the actual Accounts of 1859-60	- - - - -	pp. 84 to 97.

No. 1.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the TERRITORIES and DEPARTMENTS under the immediate control of the Government of *India*, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; and the NET RECEIPTS into the several Government Treasuries.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipts within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.				8. Net Receipts into the several Government Treasuries.
				4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.	
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	£.
Income Tax - - - -	120,000	- - -	120,000	10,000	- - -	- - -	10,000	110,000
Tributes from the Nizam, Rajpoot, and other States - - -	126,918	- - -	126,918	- - -	33,395	- - -	33,395	93,523
Mint Receipts - - - -	117,510	- - -	117,510	- - -	- - -	- - -	- - -	117,510
Marine Receipts - - -	220	- - -	220	- - -	- - -	- - -	- - -	220
Judicial Receipts (Fees, Fines, &c.)	30,010	- - -	30,010	- - -	- - -	- - -	- - -	30,010
Contributions from Native States on account of Contingents -	252,862	- - -	252,862	- - -	- - -	- - -	- - -	252,862
Interest on Debt due by the Nizam, and on other Accounts -	38,754	- - -	38,754	- - -	- - -	- - -	- - -	38,754
Miscellaneous Receipts in the Civil and Political Departments -	110,000	- - -	110,000	- - -	- - -	- - -	- - -	110,000
Ditto, Public Works Department -	77,920	- - -	77,920	- - -	- - -	- - -	- - -	77,920
Ditto, Military Department -	552,480	- - -	552,480	- - -	- - -	- - -	- - -	552,480
Revenues and Receipts from the—								
Nagpore Territory (Account No. 2) - - - -	399,280	- - -	399,280	47,210	84,900	- - -	132,110	267,170
Pegu and Martaban Provinces (Account No. 3) - - -	516,740	- - -	516,740	68,120	- - -	- - -	68,120	448,620
Tenasserim Provinces (Account No. 4) - - - -	112,780	- - -	112,780	11,850	- - -	- - -	11,850	100,930
Oude Territory (Account No. 5) - - - -	1,308,740	- - -	1,308,740	111,050	229,200	- - -	340,250	968,490
District of Coorg (Account No. 6) - - - -	25,860	- - -	25,860	8,410	5,460	- - -	13,870	11,990
Pergunnah Bairseeah (Account No. 7) - - - -	8,560	- - -	8,560	2,400	- - -	- - -	2,400	6,160
Eastern Settlements (Account No. 8) - - - -	151,261	- - -	151,261	5,272	6,165	- - -	11,437	139,824
Bijaragooghur Districts, Miscel- laneous Receipts - - -	6,500	- - -	6,500	4,500	- - -	- - -	4,500	2,000
TOTAL REVENUES and } RECEIPTS - - - } £.	3,956,395	- - -	3,956,395	268,812	359,120	- - -	627,932	3,328,463

No. 2.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the NAGPORE TERRITORY, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipts within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.			7. NET RECEIPTS into the several Government Treasuries.	8. Rate per Cent. for which the Gross Receipt was Collected.
				4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues.	6. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue - - - -	294,600	- - -	294,600					
Sayer - ditto - - - -	30,000	- - -	30,000					
Abkarry ditto - - - -	44,580	- - -	44,580					
Miscellaneous Receipts in the Revenue Department - - -	3,550	- - -	3,550					
	372,730	- - -	372,730	44,000	84,900	128,900	243,830	11·804
Customs - - - -	3,800	- - -	3,800	- - -	- - -	- - -	3,800	
Post Office Collections - - -	9,000	- - -	9,000	3,070	- - -	3,070	5,930	34·111
Stamp Duties - - - -	5,450	- - -	5,450	140	- - -	140	5,310	2·568
Judicial Receipts (Fees, Fines, &c.)	2,570	- - -	2,570	- - -	- - -	- - -	2,570	
Miscellaneous Receipts in the Civil and Political Departments -	2,400	- - -	2,400	- - -	- - -	- - -	2,400	
Ditto, Public Works Department -	3,330	- - -	3,330	- - -	- - -	- - -	3,330	
TOTAL, carried to Account } No. 1 - - - } £.	399,280	- - -	399,280	47,210	84,900	132,110	267,170	

No. 3.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the Provinces of PEGU and MARTABAN, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipts within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.			7. NET RECEIPTS into the Government Treasuries.	8. Rate per Cent. for which the Gross Receipt was Collected.
				4. CHARGES of COLLECTION.	5. OTHER PAYMENTS.	6. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue - - - -	273,600	- - -	273,600					
Sayer - ditto - - - -	42,400	- - -	42,400					
Abkarry ditto - - - -	56,200	- - -	56,200					
Miscellaneous Receipts in the Revenue Department - - -	330	- - -	330					
	372,530	- - -	372,530	49,500	- - -	49,500	323,030	13·287
Customs - - - -	101,670	- - -	101,670	8,600	- - -	8,600	93,070	8·458
Stamp Duties - - - -	9,000	- - -	9,000	350	- - -	350	8,650	8·889
Post Office Collections - - -	9,100	- - -	9,100	9,670	- - -	9,670	Excess Charge 570	
Judicial Receipts (Fees, Fines, &c.)	11,000	- - -	11,000	- - -	- - -	- - -	11,000	
Marine Receipts - - - -	7,130	- - -	7,130	- - -	- - -	- - -	7,130	
Miscellaneous Receipts in the Civil and Political Departments -	2,110	- - -	2,110	- - -	- - -	- - -	2,110	
Ditto, Public Works Department -	4,200	- - -	4,200	- - -	- - -	- - -	4,200	
TOTAL, carried to Account } No. 1 - - - } £.	516,740	- - -	516,740	68,120	- - -	68,120	448,620	

No. 4.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the TENASSERIM Provinces, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	2. REPAYMENTS. Allowances, Refunds, and Drawbacks.	3. Net Receipts within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.			7. NET RECEIPTS. into the Government Treasuries.	8. Rate per Cent. for which the Gross Receipt was Collected.
				4. CHARGES of COLLECTION.	5. OTHER PAYMENTS.	6. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	
Land Revenue - - - -	38,100	- - -	38,100					
Sayer - ditto - - - -	6,600	- - -	6,600					
Abkarry ditto - - - -	26,000	- - -	26,000					
Miscellaneous Receipts in the Revenue Department - - -	640	- - -	640					
	71,340	- - -	71,340	8,100	- - -	8,100	63,240	11-353
Customs - - - - -	28,050	- - -	28,050	3,150	- - -	3,150	24,900	11-229
Post Office - - - - -	1,600	- - -	1,600	600	- - -	600	1,000	37-5
Judicial Receipts (Fees, Fines, &c.)	10,960	- - -	10,960	- - -	- - -	- - -	10,960	
Marine Receipts - - - -	250	- - -	250	- - -	- - -	- - -	250	
Miscellaneous Receipts in the Civil and Political Departments -	190	- - -	190	- - -	- - -	- - -	190	
Ditto, Public Works Department -	390	- - -	390	- - -	- - -	- - -	390	
TOTAL, carried to Account No. 1 - - - - £.	112,780	- - -	112,780	11,850	- - -	11,850	100,930	

No. 5.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the OUDE TERRITORY, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	1. GROSS RECEIPTS.	PAYMENTS OUT OF THE INCOME.			5. NET RECEIPTS into the several Government Treasuries.	6. Rate per Cent. for which the Gross Receipt was Collected.
		2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues.	4. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	
Land Revenue - - - - -	1,030,600					
Sayer ditto - - - - -	7,600					
Abkarry ditto - - - - -	70,000					
Miscellaneous Receipts in the Revenue Department	1,890					
	1,110,090	100,500	229,200	329,700	780,390	9-053
Trade Tax - - - - -	113,980	- - -	- - -	- - -	113,980	
Post Office Collections - - - - -	16,500	8,400	- - -	8,400	8,100	50-909
Stamp Duties - - - - -	19,470	2,150	- - -	2,150	17,320	11-042
Miscellaneous Receipts in the Civil and Political Departments - - - - -	200	- - -	- - -	- - -	200	
Ditto, Public Works Department - - - -	34,200	- - -	- - -	- - -	34,200	
Judicial Receipts (Fees, Fines, &c.) - - -	14,300	- - -	- - -	- - -	14,300	
TOTAL, carried to Account No. 1 - - - £.	1,308,740	111,050	229,200	340,250	968,490	

No. 6.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the DISTRICT of COORG, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the Commissioner's Treasury, and the Rate per Cent. for which the Gross Receipt was collected.

	1.	PAYMENTS OUT OF THE INCOME.				6.	7.
	GROSS RECEIPTS.	2. CHARGES of COLLECTION.	3. OTHER PAYMENTS.	4. Allowances and Assignments payable out of the Revenues.	5. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the Commissioner's Treasury.	Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS :	£.	£.	£.	£.	£.	£.	
Land Revenue - - - - -	13,300						
Abkarry ditto - - - - -	3,300						
Taxes on Houses and Shops - - - - -	9,260						
Sale of Cardamoms and Sandal Wood - - - - -							
Fees, Fines, and Miscellaneous Receipts - - - - -							
TOTAL, carried to Account, No. 1 - £.	25,860	8,410	- - -	5,460	13,870	11,990	32·521

No. 7.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the PERGUNNAH BAIRSEEAH, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES, the NET RECEIPTS into the Government Treasury, and the Rate per Cent for which the Gross Receipt was collected.

	1.	PAYMENTS OUT OF THE INCOME.			5.	6.
	GROSS RECEIPTS.	2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	4. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the Government Treasury.	Rate per Cent. for which the Gross Receipt was Collected.
REVENUES AND RECEIPTS :	£.	£.	£.	£.	£.	
Sayer - - - - -	600					
Miscellaneous Receipts - - - - -	260					
Land Revenue - - - - -	7,700					
TOTAL, carried to Account No. 1 - £.	8,560	2,400	- - -	2,400	6,160	28·037

No. 8.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the EASTERN SETTLEMENTS, for the Year 1860–61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES ; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

REVENUES AND RECEIPTS:	1.	PAYMENTS OUT OF THE INCOME.			5.	6.
	GROSS RECEIPTS.	2. CHARGES of COLLECTION.	3. Allowances and Assignments payable out of the Revenues.	4. TOTAL PAYMENTS out of the INCOME.	NET RECEIPTS into the several Government Treasuries.	Rate per Cent. for which the Gross Receipt was Collected.
PRINCE OF WALES' ISLAND:						
Opium Farms - - - - -	£.	£.	£.	£.	£.	
Arrack, Toddy, Baung and Market Farms - - - - -	32,080	950	2,280	3,230	28,850	2·961
Quit and Ground-rents, Sale of Waste and Unoccupied Lands, Fees, &c. - - -						
Post Office Collections - - - - -	1,050	93	- - -	93	957	8·857
Marine Receipts, Registry Fees, &c. - -	180	- - -	- - -	- - -	180	
Judicial Receipts (Fees, Fines, &c.) - -	2,250	- - -	- - -	- - -	2,250	
TOTAL PRINCE OF WALES' IS- LAND (Penang) - - - - - £.	35,560	1,043	2,280	3,323	32,237	
SINGAPORE:						
Opium Farms - - - - -						
Arrack, Toddy, Baung and Market Farms - - - - -	32,361	2,118	2,150	4,268	78,093	2·571
Quit and Ground-rents, Sale of Waste Lands, Pawnbrokers' Licenses, Fees, &c. - - - - -						
Post Office Collections - - - - -	7,640	1,300	- - -	1,300	6,340	17·015
Marine Receipts, Registry Fees, &c. - -	252	- - -	- - -	- - -	252	
Judicial Receipts (Fees, Fines, &c.) - -	1,940	- - -	- - -	- - -	1,940	
TOTAL SINGAPORE - - - £.	92,193	3,418	2,150	5,568	86,625	
MALACCA:						
Opium Farms - - - - -						
Arrack, Toddy, Baung and Market Farms - - - - -	15,932	811	1,735	2,546	13,386	5·0903
Rent of the Tin of Malacca and Nanning Land Revenue, Pawnbrokers' Licenses, Fees, &c. - - - - -						
Post Office Collections - - - - -	101	- - -	- - -	- - -	101	
Judicial Receipts (Fees, Fines, &c.) - -	345	- - -	- - -	- - -	345	
TOTAL MALACCA - - - £.	16,378	811	1,735	2,546	13,832	
£.						
The separate Settlements to which the following Receipts attach, are not dis- tinguished in the Statements at present received:						
Receipts of the Civil and Political Departments - - - - -	1,050	- - -	- - -	- - -	1,050	
Receipts of the Public Works De- partment - - - - -	6,080	- - -	- - -	- - -	6,080	
TOTAL EASTERN SETTLEMENTS - £.	151,261	5,272	6,165	11,437	139,824	
ABSTRACT ACCOUNT of the REVENUES of the EASTERN SETTLEMENTS:						
Farms, Rents, Licenses, Fees, &c. - - -	130,373	3,879	6,165	10,044	120,329	2·975
Post Office Collections - - - - -	8,791	1,393	- - -	1,393	7,398	15·845
Marine Receipts - - - - -	432	- - -	- - -	- - -	432	
Judicial Receipts - - - - -	4,535	- - -	- - -	- - -	4,535	
Miscellaneous Receipts in the Civil and Political Departments - - - - -	1,050	- - -	- - -	- - -	1,050	
Ditto, Public Works Department - - -	6,080	- - -	- - -	- - -	6,080	
TOTAL EASTERN SETTLEMENTS, carried to Account No. 1 - £.	151,261	5,272	6,165	11,437	139,824	

No. 9.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the PRESIDENCY of BENGAL, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were collected.

	PAYMENTS OUT OF THE INCOME.				8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.		
	1. GROSS RECEIPTS.	2. Repayments, Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	4. 5. 6. 7.				
				Charges of Collection, including Cost and Charges of Salt and Opium.			Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	OTHER PAYMENTS.
REVENUES AND RECEIPTS:								
Land Revenue, including Tributes and Subsidies from Native States, Excise Duties in Calcutta, Sayer and Abkarry Revenues, &c.:	£.	£.	£.	£.	£.			
Land Revenue	3,755,750	10,000	3,745,750					
Excise Duties in Calcutta	50,925	-	50,925					
Sayer Revenue	38,406	-	38,406					
Abkarry ditto	382,614	-	382,614					
Miscellaneous Receipts in the Revenue Department	28,700	-	28,700					
Income Tax	4,256,395	10,000	4,246,395	316,380	164,689	537,369		
Customs	150,000	-	150,000	11,000	-	11,000		
	2,088,910	-	2,088,910	55,500	-	55,500		
						7.433		
						7.333		
						2.656		
Salt	1,660,850	-	1,660,850	491,293	-	491,293		
Opium	4,005,899	-	4,005,899	1,234,408	-	1,234,408		
Post Office Collections	157,130	-	157,130	117,410	-	117,410		
Stamp Duties	352,600	-	352,600	19,080	-	19,080		
Marine and Pilotage Receipts	69,050	-	69,050	-	-	-		
Judicial Receipts (Fees, Fines, &c.)	131,470	-	131,470	-	-	-		
Miscellaneous Receipts in the Civil and Political Departments	43,815	-	43,815	-	-	-		
Ditto	128,737	-	128,737	-	-	-		
						1,169,557		
						2,771,491		
						39,720		
						333,520		
						69,050		
						131,470		
						43,815		
						128,737		

No. 10.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the NORTH WESTERN PROVINCES, including the Annexed Territories, for the Year 1860-61, with the CHARGES of COLLECTION and other Payments out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were Collected.

	1. GROSS RECEIPTS.	2. Repayments. — Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.				8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.
				4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:	£.	£.	£.	£.	£.	£.	£.	£.	
Land, Sayer and Abkarry Revenues, &c.:	4,035,000	-	4,035,000						
Land Revenue -	-	-	-						
Sayer ditto -	10,000	-	10,000						
Abkarry ditto -	220,000	-	220,000						
Miscellaneous Receipts in the Revenue Department -	10,000	-	10,000						9.426
	4,275,000	-	4,275,000	403,000	100,000	38,000	541,000	3,734,000	
Income Tax Receipts -	120,000	-	120,000	10,000	-	-	10,000	110,000	8.333
Customs -	43,000	-	43,000	5,543	-	-	5,543	37,457	12.891
Salt -	500,000	-	500,000	64,457	-	-	64,457	435,543	12.891
Post Office Collections -	160,000	-	160,000	120,000	-	-	120,000	40,000	75.000
Stamp Duties -	150,000	-	150,000	5,000	-	-	5,000	145,000	3.333
Judicial Receipts (Fees, Fines, &c.) -	35,000	-	35,000	-	-	-	-	35,000	
Interest on Tuccavee Advances, and on other Accounts -	1,500	-	1,500	-	-	-	-	1,500	
Miscellaneous Receipts in the Civil and Political Departments -	57,500	-	57,500	-	-	-	-	57,500	
Ditto - Public Works Department -	187,500	-	187,500	-	-	-	-	187,500	
TOTAL NORTH WESTERN PROVINCES - £.	5,529,500	-	5,529,500	608,000	100,000	38,000	746,000	4,783,500	

No. 11.—AN ESTIMATED ACCOUNT of the GROSS REVENUES of the PUNJAB TERRITORIES, for the Year 1860-61, with the CHARGES of COLLECTION and other PAYMENTS out of those REVENUES; the NET RECEIPTS into the several Government Treasuries, and the Rates per Cent. for which the Gross Receipts were Collected.

for which the Gross Receipts were Collected.									
	1. GROSS RECEIPTS.	2. Repayments, — Allowances, Refunds, and Drawbacks.	3. NET RECEIPTS within the Year, after deducting Repayments.	PAYMENTS OUT OF THE INCOME.				8. NET RECEIPTS into the several Government Treasuries.	9. Rate per Cent. for which the Gross Receipt was Collected.
				4. CHARGES of COLLECTION.	5. Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements.	6. OTHER PAYMENTS.	7. TOTAL PAYMENTS out of the INCOME.		
REVENUES AND RECEIPTS:									
Land, Sayer, and Abkarry Revenues, &c.:	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue - - - - -	1,800,000	-	1,800,000	-	-	-	-	-	
Sayer Revenue - - - - -	35,000	-	35,000	-	-	-	-	-	
Abkarry Revenue - - - - -	75,000	-	75,000	-	-	-	-	-	
Miscellaneous Receipts in the Revenue De- partment - - - - -	13,550	-	13,550	-	-	-	-	-	
	1,923,550	-	1,923,550	213,583	190,000	7,852	411,435	1,512,115	11.103
Trade Taxes and Income Tax - - - - -	180,000	-	180,000	5,000	-	-	5,000	175,000	2.777
Salt - - - - -	205,000	-	205,000	26,343	-	-	26,343	178,657	12.850
Customs - - - - -	264,500	-	264,500	37,367	-	-	37,367	227,133	14.127
Post Office Collections - - - - -	109,700	150	109,550	55,100	-	-	55,100	54,450	50.227
Stamp Duties - - - - -	58,200	500	57,700	10,600	-	-	10,600	47,100	18.213
Judicial Receipts (Fees, Fines, &c.) - - - - -	67,300	-	67,300	-	-	-	-	67,300	
Miscellaneous Receipts in the Civil and Political Departments - - - - -	350,456	-	350,456	-	-	-	-	350,456	
Ditto - Public Works Department - - - - -	115,300	-	115,300	-	-	-	-	115,300	
Interest on Tuccavee Advances - - - - -	40	-	40	-	-	-	-	40	
	3,274,046	650	3,273,396	347,993	190,000	7,852	515,845	2,727,551	
TOTAL PUNJAB TERRITORIES - - £.									

No. 15.—GENERAL ABSTRACT ACCOUNT of the ESTIMATED RECEIPTS and DISBURSEMENTS of the several PRESIDENCIES of INDIA, for the Year ended 30th April 1861, showing the Local Surplus or Deficit at each Presidency.

		Number of Account.	Territories and Departments under the immediate Control of the Government of India.	BENGAL.	NORTH WESTERN PROVINCES.	PUNJAB.	MADRAS.	BOMBAY, including SIND.	TOTAL of INDIA.
NET REVENUES AND RECEIPTS:			£.	£.	£.	£.	£.	£.	£.
Per Account	-	1	3,328,463	-	-	-	-	-	-
Ditto	-	9	-	-	-	-	-	-	-
Ditto	-	10	-	4,783,500	-	-	-	-	-
Ditto	-	11	-	-	2,727,551	-	-	-	-
Ditto	-	12	-	-	-	-	5,162,460	-	-
Ditto	-	13	-	-	-	-	-	5,233,430	-
TOTAL NET RECEIPTS		- £.	3,328,463	10,568,796	4,783,500	2,727,551	5,162,460	5,233,430	31,804,200
EXPENDITURE:									
Charges of the Civil and Political Establishments of India, including Contingent Charges	-	-	1,284,741	580,405	660,490	265,948	498,610	394,257	3,684,451
Judicial and Police Charges	-	-	471,140	813,375	913,500	506,190	659,250	641,045	4,004,500
Buildings, Roads and other Public Works, including Repairs and Military Buildings	-	-	1,331,150	510,323	535,000	434,583	740,530	532,415	4,084,001
Military Charges	-	-	7,574,030	-	-	326,000	4,119,160	3,258,815	15,279,005
Indian Navy and other Marine Charges	-	-	86,500	-	-	-	38,560	391,570	856,870
Charges of the Eastern Settlements	-	-	131,411	-	-	-	-	-	131,411
Loss by Exchange on Railway Transactions	-	-	233,834	-	-	-	91,740	473,324	223,073
Mint Charges	-	-	55,733	-	-	-	139,920	27,420	223,073
Interest on Debt	-	-	2,966,725	6,000	1,000	29,174	59,170	106,750	3,168,819
TOTAL EXPENDITURE		- £.	14,135,264	2,250,343	2,109,990	1,561,895	6,346,940	5,501,022	31,905,454
Local Deficit, carried to Account, No. 16	-	-	-	-	-	-	-	267,592	Net Local Deficit,
Local Surplus, carried to Account, No. 16	-	-	10,806,801	8,318,453	2,673,510	1,165,056	1,184,480	-	101,254
		- £.	3,328,463	10,568,796	4,783,500	2,727,551	5,162,460	5,233,430	31,804,200

Charges defrayed in England (per Account, No. III.) - £. 5,384,340
Interest on Indian Railway Capital guaranteed - 1,072,771
Local Deficit brought down - 101,254
Excess of Expenditure over Income - £. 6,558,365

No. 16.—AN ACCOUNT of the BALANCES of PUBLIC MONEY in the several Treasuries of INDIA, the Year 1860-61; the AMOUNT of ADVANCES and REPAYMENTS on various Accounts; the BALANCES in the Indian Treasuries, on the 30th April 1861.

	Territories and Departments under the immediate Control of the Government of India.	BENGAL.	NORTH WESTERN PROVINCES.	PUNJAUB TERRITORIES.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
Cash Balances in the Indian Treasuries on 30th April 1860 - - - }	4,951,288	1,438,149	2,597,236	1,395,729	2,424,695	3,994,615	16,801,712
DEBT Incurred :							
Loans, at 4, 5, and 5½ per cent. - - }	782,850	—	—	—	—	—	
Treasury Notes issued - - - }	230,000	- -	- -	- -	550	200	
Treasury Bills issued - - - }	5,000	- -	- -	- -	- -	200	
Bills outstanding - - - }	460,000	- -	- -	- -	- -	500,000	
Received on account of Civil, Military and other Service Funds - - }	820,000	- -	- -	- -	341,410	228,645	
Miscellaneous Deposits - - - }	847,900	1,836,167	755,300	1,108,200	716,360	648,993	
TOTAL DEBT Incurred - - £.	3,145,750	1,836,167	755,300	1,108,200	1,058,320	1,378,038	9,281,775
Advances made by Government, repaid, including Tuccavee Advances - }	578,887	326,960	20,000	199,690	1,309,670	52,403	2,487,610
SUPPLIES from LONDON :							
Bills on the Secretary of State for India, for Interest of Indian Debt - }	2,500	- -	- -	- -	- -	- -	
Bills on the Secretary of State for India, for Interest on Claims on the late Rajah of Tanjore. - - }	- - -	- -	- -	- -	45,490	—	
Other Bills on the Secretary of State for India - - - }	10,000	- -	- -	- -	- -	19,300	
Dividends on Stock of the Transfer Loans, paid in England - - }	80,000	—	—	—	—	—	
Advances made in England, repaid - }	493,000	900	- -	- -	240,510	180,850	
Miscellaneous, including Credits to Her Majesty's Government - - }	53,193	- -	- -	- -	19,020	—	
Invoice Value of Stores - - - }	470,000	- -	- -	- -	489,820	458,980	
Receipts on account of Indian Railways, under Deeds of Contract with the respective Railway Companies - }	- - -	- -	- -	- -	- -	67,020	
Loss by Exchange on Railway Transactions - - - }	233,834	- -	- -	- -	91,740	147,750	
TOTAL SUPPLIES from LONDON - £.	1,342,527	900	- -	- -	886,580	873,900	3,103,907
ACCOUNTS Current between the Presidencies :							
Bills drawn, Remittances of Treasure and Advances and Disbursements (Excess Credits to Territories and Departments under the immediate control of the Government of India, and to the Madras and Bombay Presidencies) - - - }	12,205,270	- -	- -	- -	732,570	125,154	13,062,994
Excess of Income over Expenditure (Account, No. 15) - - - }	- - -	8,318,453	2,673,510	1,165,656	- -	- -	12,157,619
£.	22,223,722	11,920,629	6,046,046	3,869,275	6,411,835	6,424,110	56,895,617

on 30th April 1860; the AMOUNT of DEBT estimated to be Incurred and Discharged during SUPPLIES to and from LONDON, and between the several Presidencies; and the Estimated

	Territories and Departments under the immediate Control of the Government of India.	BENGAL.	NORTH WESTERN PROVINCES.	PUNJAUB TERRITO- RIES.	MADRAS.	BOMBAY.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
DEBT Discharged:							
Loans - - - - -	5,170	- -	- -	289,600	37,500	—	
Treasury Bills - - - - -	194,800	- -	- -	- -	55,650	681,160	
Treasury Notes - - - - -	220,200	- -	- -	- -	1,120	300	
Bills outstanding - - - - -	384,744	4,000	- -	- -	- -	916,216	
Payments on account of Civil, Mili- tary and other Service Funds - }	790,000	- -	- -	- -	279,000	186,800	
Miscellaneous Deposits - - - - -	842,680	1,761,530	751,000	1,143,000	723,200	528,763	
TOTAL DEBT Discharged - - £.	2,437,594	1,765,530	751,000	1,432,600	1,096,470	2,313,239	9,796,433
Advances repayable, including Tuc- cavee Advances - - - - - }	661,269	261,400	30,000	166,100	1,244,010	138,180	2,500,959
SUPPLIES to LONDON:							
Bills drawn by the Secretary of State for India, discharged - - - }	5,000	- -	- -	- -	4,000	100	
Bills on Her Majesty's Government, transmitted - - - - - }	37,000	—	—	—	—	—	
Supplies to Her Majesty's Govern- ment, repayable in England - - }	1,695,360	- -	- -	- -	20,820	11,600	
Miscellaneous - - - - -	39,500	- -	- -	- -	60,520	—	
Payments on account of the Irrigation and Canal Company - - - }	- - -	- -	- -	- -	150,000	—	
Payments on account of Indian Rail- ways, under Deeds of Contract with the respective Railway Com- panies - - - - - }	3,090,000	- -	- -	- -	1,070,000	1,840,000	
TOTAL SUPPLIES to LONDON - £.	4,866,860	- -	- -	- -	1,305,340	1,851,700	8,023,900
ACCOUNTS Current between the Presidencies:							
Bills paid, Remittances of Treasure and Advances and Disbursements (Excess Debits to other Presiden- cies at Bengal, North Western Pro- vinces and Punjaub) - - - }	- - -	8,300,640	3,918,200	1,055,628	- -	- -	13,274,468
Excess of Expenditure over Income (Account, No. 15) - - - }	10,517,801	- -	- -	- -	1,125,320	208,602	11,851,723
Cash Balances in the several Trea- suries on the 30th April 1861 - }	3,740,198	1,593,059	1,346,846	1,214,947	1,640,695	1,912,389	11,448,134
£.	22,223,722	11,920,629	6,046,046	3,869,275	6,411,835	6,424,110	56,895,617

No. 17.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of INDIA, including the CHARGES disbursed in ENGLAND, for the Year 1859–60, and as Estimated for 1860–61.

REVENUES AND RECEIPTS:		1859–60.	Estimate, 1860–61.
Land Revenue	-	18,757,400	18,146,551
Income Tax	-	-	803,550
Tributes and Subsidies from Native States	-	575,806	546,925
Excise Duties in Calcutta	-	51,036	50,925
Sayer Revenue	-	384,844	337,392
Abkarry ditto	-	1,161,370	1,187,564
Moturpha, Madras	-	109,242	108,850
Trade Taxes	-	110,183	213,980
Miscellaneous Receipts in the Revenue Department	-	263,332	278,504
Customs	-	3,872,053	3,768,677
Salt (exclusive of Customs Duty on Salt imported)	-	2,926,436	3,391,630
Opium	-	5,887,778	5,638,699
Post Office Collections	-	661,505	701,101
Stamp Duties	-	737,527	832,670
Mint Receipts	-	392,892	322,960
Marine and Pilotage Receipts	-	205,080	130,982
Judicial Receipts	-	441,468	394,764
Contributions from Native States on account of Contingents	-	218,614	252,862
Interest on Debts due by the Nizam and on other Accounts	-	62,081	57,534
Miscellaneous Receipts in the Civil and Political Departments	-	550,194	681,489
Ditto - - - Public Works Department	-	725,304	673,607
Ditto - - - Military Department	-	1,611,677	988,415
TOTAL REVENUES and RECEIPTS of all the Presidencies of INDIA	£.	39,705,822	39,509,631
Excess of Expenditure over Income		10,769,861	6,558,365
		50,475,683	46,067,996
EXPENDITURE:			
Repayments: Allowances, Refunds and Drawbacks	-	-	-
Charges of Collections and other Payments in realisation of the Revenues, including Costs of Salt and Opium, viz.:	-	-	-
Land, Sayer, Abkarry, &c.	-	-	-
Income and Trade Taxes	-	-	-
Customs	-	-	-
Salt	-	-	-
Opium	-	-	-
Post-Office	-	-	-
Stamps	-	-	-
Allowances and Assignments payable out of the Revenues, in accordance with Treaties, or other Engagements	-	-	-
Allowances to District and Village Officers and Enamdars, including Charitable Grants	-	-	-
TOTAL of the direct Claims and Demands upon the Revenues, including CHARGES of COLLECTION, and Cost of SALT and OPIUM	£.	6,478,396	7,705,431
Charges of the Civil and Political Establishments, including Contingent Charges	-	3,785,782	3,634,451
Judicial and Police Charges	-	4,230,679	4,004,500
Buildings, Roads and other Public Works, including Repairs and Military Buildings	-	4,365,185	4,084,001
Military Charges	-	20,909,307	15,279,005
Indian Navy and other Marine Charges	-	988,315	856,870
Charges of the Eastern Settlements, exclusive of Charges of Collection, and other Payments out of the Revenues	-	118,865	131,411
Mint Charges	-	198,181	223,073
Loss by Exchange on Railway Transactions	-	429,233	473,324
Interest on Debt	-	3,123,327	3,168,819
TOTAL CHARGES in INDIA	£.	44,622,270	39,610,865
Charges disbursed in England, excluding the Value of Stores supplied to India (Account, No. 19)	-	5,042,945	5,384,340
Interest on Railway Capital, &c., Guaranteed in India and in England, deducting Net Traffic Receipts	-	810,468	1,072,771
	£.	50,475,683	46,067,996

No. 18.—GENERAL ABSTRACT ACCOUNT of the CASH TRANSACTIONS of INDIA, for the Year 1859-60, and as Estimated for 1860-61.

	1859-60.	Estimate, 1860-61.	PAYMENTS:		Estimate, 1860-61.
	£.	£.		£.	£.
Cash Balances in the several Indian Treasuries at the commencement of each Year	10,707,020	16,801,712	Local Indian Deficit	4,916,448	101,254
			Debt discharged	20,108,106	9,796,433
			Advances recoverable	3,769,593	2,500,959
RECEIPTS:			Supplies to London, including Debits to Her Majesty's Government	5,838,141	8,023,900
Advances recovered and adjusted	26,497,441	9,281,775	Unadjusted Balance of Supplies between the different Presidencies	-	211,474
Supplies from London, including Credits to Her Majesty's Government	4,335,018	2,487,610	Cash Balances in the several Indian Treasuries on the 30th April,	16,801,712	11,448,134
Unadjusted Balance of Supplies between the different Presidencies	9,229,187	3,511,057	end of each Year	-	-
	658,334	-			
	51,427,000	32,082,154		51,427,000	32,082,154

No. 19.—A STATEMENT of the CHARGES Defrayed in ENGLAND, on Account of the INDIAN TERRITORY, for the Year 1859-60, and as Estimated for the Year 1860-61.

	1859-60.	Estimate, 1860-61.		1859-60.	Estimate, 1860-61.
	£.	£.		£.	£.
Dividends to Proprietors of East India Stock	655,351	629,968	Brought forward	-	-
Interest on the Home Public Debt	766,864	1,061,234		4,232,244	4,502,205
Expenses incurred on account of Officers attaining scientific knowledge	-	3,024	The Paymaster General in Repayment of Expenses incurred on account of Convicts transported from India to Australia	1,278	1,764
Expenses in connexion with the Magnetical Survey of India	-	2,517	Her Majesty's Establishments in China, portion of the Charge payable by India for the years 1852-53 to 1856-57, and for the years 1857-58 and 1858-59	45,896	22,829
Interest on Temporary Loans, &c., in excess of Interest from Investments and Cash Balances	49,488	43,813	Charges General: being for the several Home Establishments, and for Civil, Military, and Maritime Pensions, Recruiting Charges, and Miscellaneous, less Receipts operating in reduction thereof	751,304	728,336
Payments under the New Postal Arrangements with the Lords of the Treasury	58,412	62,229	Oude Railway Company, Preliminary and Survey Expenses, Interest on Capital, &c.	5,030,717	5,255,134
Transport of Troops	254,542	266,761	Red Sea and Indian Telegraph Company, paid Her Majesty's Paymaster General portion of Expenses and Interest chargeable to India	-	13,180
Furlough and Retired Pay to Military and Marine Officers of the Indian Establishments, including Colonels' Allowances	844,090	885,658		12,228	116,026
Retired Pay and Pensions of Persons of the late St. Helena Establishment chargeable to India	2,764	809		5,042,945	5,384,340
The Paymaster General for Claims accrued against the Government of India in respect of Troops serving in India	1,327,061	1,395,961	Interest on Railway Capital, &c., Guaranteed:		
The Paymaster General for Admiralty Claims for Transports, &c.	150,000	-	Amount paid in India	£.	£.
Pensions, &c., of Her Majesty's Troops serving or having served in India	45,000	60,000	Amount paid in England	45,305	36,010
Civil Establishments of India; Absentee Allowances	51,085	71,559		1,168,220	1,479,921
Civil Establishments of India; Annuities of the Madras Civil Annuity Fund of 1818	5,400	4,800		1,213,525	1,515,931
Civil Establishments of India; Uncovenanted Service, Absentee Allowances	-	5,836	Deduct, Net Traffic Receipts of Railways	403,057	443,160
Mission to the Court of Persia	22,187	8,036		810,468	1,072,771
	4,232,244	4,502,205		5,858,413	6,457,111
			Carried forward	-	£.

No. 20.—GENERAL ABSTRACT VIEW of the Total REVENUES and CHARGES of the TERRITORIES and DEPARTMENTS under the immediate Control of the Government of INDIA, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimated, 1860-61.
	£.	£.	£.
Income Tax - - - - -	-	-	120,000
Tributes from the Nizam, Rajpoot, and other States - - -	131,734	-	126,918
Mint Receipts - - - - -	190,972	-	117,510
Marine Receipts - - - - -	200	-	220
Judicial Receipts (Fees, Fines, &c.) - - - - -	27,037	-	30,010
Contributions from Native States on account of Contingents -	218,614	-	252,862
Interest of Debt due by the Nizam, and on other Accounts -	39,386	-	38,754
Miscellaneous Receipts in the Civil and Political Departments -	144,382	-	110,000
Ditto - - - ditto - - - Public Works Department - - -	75,593	-	77,920
Ditto - - - ditto - - - Military Department - - -	1,026,913	-	552,480
Revenues and Receipts from the Nagpore Territory - - -	417,866	-	399,280
Ditto - - - ditto - - - Pegu and Martaban Provinces - - -	497,532	-	516,740
Ditto - - - ditto - - - Tenasserim Provinces - - -	109,217	-	112,780
Ditto - - - ditto - - - Oude Territory - - -	1,255,978	-	1,308,740
Ditto - - - ditto - - - District of Coorg - - -	26,368	-	25,860
Ditto - - - ditto - - - Pergunnah Baireeah - - -	8,875	-	8,560
Ditto - - - ditto - - - Eastern Settlements - - -	125,896	-	151,261
Ditto - - - ditto - - - Bijaragooghur Districts - - -	6,977	-	6,500
£.		4,803,540	3,956,395
Deficit of the Territories and Departments under the immediate Control of the Government of India - - -	13,279,702	10,806,801	
£.	17,583,242	14,763,196	

EXPENDITURE:		1859-60.	Estimated, 1860-61.
	£.	£.	£.
Repayments: Allowances, Refunds, and Drawbacks - - -	-	48	-
Charges of Collection and other Payments, in realisation of the Revenues; viz. :-	-	-	-
Income Tax - - - - -	-	-	10,000
Charges of Collection in the Nagpore Territory - - -	-	50,757	47,210
Ditto - ditto - Pegu and Martaban Provinces - - -	-	67,271	68,120
Ditto - ditto - Tenasserim Provinces - - -	-	9,798	11,850
Ditto - ditto - Oude Territory - - -	-	104,690	111,050
Ditto - ditto - District of Coorg - - -	-	8,437	8,410
Ditto - ditto - Pergunnah Baireeah - - -	-	1,248	2,400
Ditto - ditto - Bijaragooghur Districts - - -	-	-	4,500
Ditto - ditto - Eastern Settlements - - -	-	5,528	5,272
Proportion of Stamp Charges debitable to Government of India -	163	-	-
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements - - -	234,673	359,120	
Charges of the Civil and Political Departments - - -	£.	482,613	627,932
Judicial and Police Charges - - - - -	-	1,401,114	1,324,456
Buildings, Roads, and other Public Works, including Repairs and Military Buildings - - - - -	-	608,061	490,780
Military Charges - - - - -	-	1,438,093	1,399,090
Marine ditto - - - - -	-	10,332,461	7,574,433
Loss by Exchange on Railway Transactions - - -	-	121,396	90,213
Mint Charges - - - - -	-	237,057	233,834
Interest on Debt - - - - -	-	67,024	55,733
	-	2,895,423	2,966,725
£.	17,583,242	14,763,196	

No. 21.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the NAGPORE TERRITORY, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimate, 1860-61.
Land Revenue	-	£.	£.
Sayer - ditto	-	286,016	294,600
Abkarry ditto	-	39,070	30,000
Miscellaneous Receipts in the Revenue Department	-	42,889	44,580
Customs -	-	15,879	3,550
Post Office Collections	-	11,608	3,800
Stamps -	-	10,083	9,000
Judicial Receipts	-	4,981	5,450
Miscellaneous Receipts in the Civil and Political Departments	-	2,657	2,570
Miscellaneous Receipts in the Public Works Department	-	425	2,400
Ditto - ditto - in the Military Department	-	3,529	3,330
	-	729	—
	£.	417,866	399,280
EXPENDITURE:		1859-60.	Estimate, 1860-61.
Repayments; Allowances, Refunds and Drawbacks -	-	£.	£.
Charges of Collection, and other Payments in realisation of the Revenues, viz.:	-		
Land, Sayer, Abkarry, &c.	-	46,264	44,000
Post Office	-	4,393	3,070
Stamps	-	100	140
Allowances and Assignments payable out of the Revenues	-	10,445	84,900
Charges of the Civil and Political Establishments, including Contingent Charges -	-	61,202	132,110
Judicial and Police Charges -	-	23,066	56,750
Buildings, Roads, and other Public Works, including Repairs and Military Buildings -	-	60,203	73,800
Military Charges; Local Corps -	-	34,966	61,080
	-	66,635	75,500
	£.	255,162	399,280

No. 22.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the PROVINCES of PEGU and MARTABAN, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimate, 1860-61.
Land Revenue	-	£.	£.
Sayer - ditto	-	274,702	273,600
Abkarry ditto	-	30,543	42,400
Miscellaneous Receipts in the Revenue Department	-	48,998	56,200
Customs -	-	1,171	330
Stamps -	-	95,572	101,670
Salt Duty	-	-	9,000
Post Office Collections	-	7,227	—
Judicial Receipts	-	8,889	9,100
Marine Receipts	-	16,714	11,000
Miscellaneous Receipts in the Civil and Political Departments	-	5,868	7,130
Miscellaneous Receipts in the Public Works Department	-	4,060	2,110
	-	3,788	4,200
	£.	497,532	516,740
EXPENDITURE:		1859-60.	Estimate, 1860-61.
Repayments; Allowances, Refunds and Drawbacks -	-	£.	£.
Charges of Collection, and other Payments, in realisation of the Revenues, viz.:	-		
Land, Sayer, and Abkarry	-	49,981	49,500
Stamps	-	-	350
Customs	-	7,674	8,600
Post Office	-	9,616	9,670
Charges of the Civil and Political Establishments, including Contingent Charges -	-	67,319	68,120
Judicial and Police Charges -	-	19,318	21,980
Buildings, Roads, and other Public Works, including Repairs and Military Buildings -	-	107,261	110,600
Military Charges -	-	149,787	126,780
Marine Charges -	-	18,735	15,000
	-	59,498	45,800
	£.	421,868	388,230

No. 23.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the TENNASSERIM PROVINCES for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimate, 1860-61.	EXPENDITURE:		1859-60.	Estimate, 1860-61.
	£.	£.	£.	Charges of Collection, and other Payments in realisation of the Revenues, viz.:	£.	£.	£.
Land Revenue	-	35,831	38,100	Land, Sayer, and Abkarry	-	6,049	8,100
Sayer - ditto	-	4,504	6,600	Customs -	-	3,127	3,150
Abkarry ditto	-	24,508	26,000	Post Office	-	622	600
Miscellaneous Receipts in the Revenue Department	-	1,676	640				
Customs	-	27,580	28,050				
Salt	-	1,207	-	Charges of the Civil and Political Departments	-	9,798	11,850
Post Office	-	1,544	1,600	Judicial and Police Charges	-	7,036	7,970
Marine Receipts	-	267	250	Charges in the Public Works Department, including Repairs	-	28,787	27,740
Judicial Receipts (Fees, Fines, &c.)	-	11,125	10,960	Military Buildings	-	19,638	22,590
Miscellaneous Receipts in the Civil and Political Departments	-	262	190	Marine Charges	-	9,492	9,000
Miscellaneous Receipts in the Public Works Department	-	713	390				
	£.	109,217	112,780		£.	74,751	79,150

No. 24.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the OUDE TERRITORY, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimate, 1860-61.	EXPENDITURE:		1859-60.	Estimate, 1860-61.
	£.	£.	£.	Charges of Collection, and other Payments in realisation of the Revenues, viz.:	£.	£.	£.
Land Revenue	-	999,774	1,030,600	Land, Sayer, and Abkarry	-	90,765	100,500
Sayer - ditto	-	32,311	7,600	Post Office	-	13,331	8,400
Abkarry ditto	-	69,565	70,000	Stamps	-	594	2,150
Miscellaneous Receipts in the Revenue Department	-	2,345	1,890	Allowances and Assignments payable out of the Revenues	-	179,870	229,200
Customs -	-	11	-				
Post Office Collections	-	20,563	16,500	Charges of the Civil and Political Establishments, including	£.	284,560	340,250
Trade Taxes	-	14,768	113,980	Contingent Charges	-	51,401	33,450
Stamps	-	14,232	19,470	Judicial and Police Charges	-	324,769	200,000
Salt	-	29,640	14,300	Buildings, Roads, and other Public Works, including Repairs	-	439,539	268,790
Judicial Receipts	-	14,935	200	Military Buildings	-	3,233	-
Miscellaneous Receipts in the Civil and Political Departments	-	1,278	34,200	Military Charges (Local Corps)	-	-	-
Miscellaneous Receipts in the Public Works Department	-	56,571	-				
	£.	1,255,978	1,308,740		£.	1,103,502	837,490

No. 25.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the DISTRICT of COORG for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.	EXPENDITURE: Charges of Collection and other Payments in the realisation of the Revenues, viz.: Land, Abkarry, &c. - - - - - Allowances and Assignments payable out of the Revenues - Charges of the Public Works Department, including Repairs and Military Buildings - - - - -	1859-60.	Estimate, 1860-61.
	£.	£.		£.	£.
Land Revenue - - - - -	13,037	13,300		8,437	8,410
Abkarry ditto - - - - -	3,614	3,300			5,460
Miscellaneous Receipts in the Revenue Department - - -	9,717	9,260		13,500	13,870
	£.				1,800
				13,500	15,670

No. 26.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the PERGUNNAH BAIRSEEAH for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:	1859-60.	Estimate, 1860-61.	EXPENDITURE: Charges of Collection and other Payments in the realisation of the Revenues, viz.: Charges of Collection - - - - - Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements - - -	1859-60.	Estimate, 1860-61.
	£.	£.		£.	£.
Land Revenue - - - - -	8,028	7,700			
Sayer ditto - - - - -	491	600		1,248	2,400
Miscellaneous Receipts - - - - -	356	260			
	£.			1,248	2,400

No. 27.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the EASTERN SETTLEMENTS for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimate, 1860-61.	EXPENDITURE:		1859-60.	Estimate, 1860-61.
		£.	£.	Charges of Collection and other Payments in realisation of the Revenues, viz:—		£.	£.
Farms, Rents, Licenses, Fees, &c.	- - -	106,972	130,373	Farms, Rents, Licenses, Fees, &c.	- - -	3,805	3,879
Post Office Collections	- - -	3,972	8,791	Post Office	- - -	1,723	1,393
Marine Receipts	- - -	295	432	Allowances and Assignments payable out of the Revenues	- - -	6,633	6,165
Judicial Receipts	- - -	7,118	4,535				
Miscellaneous Receipts in the Civil and Political Departments	- - -	2,673	1,050			12,161	11,437
Ditto - - ditto - - Public Works Department	- - -	4,866	6,080	Charges of the Civil and Political Departments	- - -	49,057	39,715
				Judicial and Police Charges	- - -	21,152	19,640
				Charges of the Public Works Department, including Repairs and Military Buildings	- - -	40,463	67,940
				Military Charges	- - -	249	403
				Marine Charges	- - -	7,944	3,713
						131,026	142,848
	£.	125,896	151,961		£.		

No. 28.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the BENGAL PRESIDENCY, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimate, 1860-61.	EXPENDITURE:		1859-60.	Estimate, 1860-61.
Land Revenue	- - - - -	3,752,239	3,755,750	Repayments; Allowances, Refunds and Drawbacks	- - - - -	10,236	10,000
Income Tax	- - - - -	-	150,000	Charges of Collection, and other Payments in realisation of the Revenues, including Cost of Salt and Opium, viz.:—			
Tributes and Subsidies from Native States	- - - - -	-	-	Land, Sayer, Abkarry, &c.	- - - - -	370,485	372,680
Excise Duties in Calcutta	- - - - -	51,036	50,925	Income Tax	- - - - -	-	11,000
Sayer Revenue	- - - - -	34,792	38,406	Customs	- - - - -	55,267	55,500
Abkarry Revenue	- - - - -	352,498	382,614	Salt	- - - - -	223,712	339,800
Miscellaneous Receipts in the Revenue Department	- - - - -	30,507	28,700	Opium	- - - - -	152,928	151,493
Customs	- - - - -	2,058,276	2,088,910	Post Office	- - - - -	545,475	1,084,000
Salt (exclusive of Customs Duty on Salt Imported)	- - - - -	1,312,330	1,660,850	Stamps	- - - - -	132,522	150,408
Opium	- - - - -	4,314,450	4,005,899	Allowances and Assignments payable out of the Revenues in accordance with Treaties or other Engagements	- - - - -	87,683	117,410
Post Office Collections	- - - - -	130,450	157,130			16,933	19,080
Stamp Duties	- - - - -	305,817	352,600	TOTAL of the direct Claims and Demands upon the REVENUES, including CHARGES of COLLECTION and Cost of SALT and OPIUM		164,577	164,889
Marine and Pilotage Receipts	- - - - -	133,511	60,050			1,759,818	2,476,060
Judicial Receipts	- - - - -	127,442	131,470	Charges of the Civil and Political Establishments, including Contingent Charges	- - - - -	597,930	580,405
Miscellaneous Receipts in the Civil and Political Departments	- - - - -	60,536	43,815	Judicial and Police Charges	- - - - -	794,174	813,375
Ditto - - - ditto - - Public Works Department	- - - - -	139,330	128,737	Buildings, Roads and other Public Works, including Repairs and Military Buildings	- - - - -	570,357	510,323
				Marine Charges	- - - - -	459,546	340,240
				Interest on Debt	- - - - -	13,609	6,000
						4,196,034	4,726,403
				BENGAL Surplus	- - - - -	8,607,180	8,318,453
						12,803,214	13,044,856

No. 30.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the PUNJAB TERRITORIES, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60, Including Cis and Trans-Sutlej and Delhi Territory.	ESTIMATE, 1860-61, Including Cis and Trans-Sutlej and Delhi Territory.
ORDINARY:		£.	£.
Land Revenue	- - - - -	1,847,952	1,800,000
Sayer Revenue	- - - - -	44,497	35,000
Abkarry Revenue	- - - - -	76,834	75,000
Miscellaneous Receipts in the Revenue Department	- - - - -	16,214	13,550
Trade Taxes	- - - - -	95,420	-
Income Tax	- - - - -	-	180,000
Customs	- - - - -	271,475	264,500
Salt (produce of Salt Mines)	- - - - -	216,283	205,000
Post Office Collections	- - - - -	111,343	109,700
Stamp Duties	- - - - -	75,874	58,200
Judicial Receipts	- - - - -	83,389	67,300
Miscellaneous Receipts in the Civil and Political Departments	- - - - -	57,330	350,456
Miscellaneous Receipts in the Public Works Department	- - - - -	168,078	115,300
Interest on Tuccavee Advances	- - - - -	44	40
TOTAL ORDINARY REVENUES	- - - - -	3,064,733	3,274,046
EXPENDITURE:		£.	£.
Repayments; Allowances, Refunds, and Drawbacks	- - - - -	10,171	650
Charges of Collection, and other Payments in realisation of the Revenues, viz.:	- - - - -	-	-
Land, Sayer and Abkarry, &c.	- - - - -	228,058	221,435
Trade Taxes and Income Tax	- - - - -	1,498	5,000
Customs	- - - - -	35,031	37,367
Salt	- - - - -	27,909	26,343
Post Office	- - - - -	46,823	55,100
Stamps	- - - - -	8,474	10,600
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	- - - - -	104,873	190,000
TOTAL of the direct Claims and Demands upon the REVENUES, including CHARGES of COL- LECTION	- - - - -	462,837	546,495
Charges of the Civil and Political Establishments, including Contingent Charges	- - - - -	432,311	265,948
Judicial and Police Charges	- - - - -	548,702	506,190
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	- - - - -	439,335	434,583
Military Charges	- - - - -	232,338	326,000
Interest on Debt	- - - - -	5,994	29,174
PUNJAB Surplus	- - - - -	2,121,517	2,108,390
TOTAL	- - - - -	943,216	1,165,656
TOTAL ORDINARY REVENUES	- - - - -	3,064,733	3,274,046

No. 31.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the MADRAS PRESIDENCY, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimate, 1860-61.	EXPENDITURE:		1859-60.	Estimate, 1860-61.
Land Revenue	-	4,098,345	3,935,000	Repayments; Allowances, Refunds and Drawbacks	-	16,713	13,210
Tributes and Subsidies from Native States	-	344,643	344,640	Charges of Collection, and other Payments in realisation of the Revenues, including Cost of Salt, viz.:	-		
Abkarry Revenue	-	292,647	309,870	Land, Abkarry and Moturpha, &c.	-	464,586	561,290
Moturpha	-	109,242	108,850	Customs	-	20,878	17,780
Miscellaneous Receipts in the Revenue Department	-	40,444	61,730	Income Tax	-	-	10,000
Customs	-	255,577	254,670	Salt	-	61,128	127,780
Income Tax	-	-	180,000	Post Office	-	28,989	29,580
Sale of Salt	-	647,115	692,230	Stamps	-	83,274	77,610
Post Office Collections	-	93,149	99,200	Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	-	5,381	4,720
Stamp Duties	-	93,041	127,950	Allowances to District and Village Officers, including Charitable Grants	-	321,464	508,150
Mint Receipts	-	110,917	145,600		-	92,915	95,160
Marine Receipts	-	12,798	11,980	Total of the direct Claims and Demands upon the REVENUES, including CHARGES of COLLECTION and Cost of SALT	-	1,095,328	1,445,280
Interest Receipts	-	5,190	5,130	Charges of the Civil and Political Establishments, including Contingent Charges	-	491,903	498,610
Judicial Receipts	-	39,085	44,650	Judicial and Police Charges	-	487,536	659,250
Miscellaneous Receipts in the Civil and Political Departments	-	97,639	55,990	Buildings, Roads, and other Public Works, including Repairs and Military Buildings	-	784,828	740,530
Ditto - - - ditto	-	38,982	42,220	Military Charges	-	4,945,176	4,119,160
Ditto - - - ditto	-	277,166	188,030	Marine Charges	-	19,730	38,560
	-			Mint Charges	-	80,944	139,920
	-			Interest on Debt	-	83,521	59,170
	-			Loss by Exchange on Railway Transactions	-	63,947	91,740
MADRAS Deficit	-	6,550,980	6,607,740		-		
	-	1,501,933	1,184,480		-		
	-	8,052,913	7,792,220		-	8,052,913	7,792,220

No. 32.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the BOMBAY PRESIDENCY, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimate, 1860-61.
ORDINARY:		£.	£.
Land Revenue	- - - - -	2,745,179	2,648,098
Income Tax	- - - - -	-	127,550
Tributes and Subsidies from Native States	- - - - -	99,429	75,367
Sayer Revenue	- - - - -	177,428	145,183
Miscellaneous Receipts in the Revenue Department	- - - - -	12,968	11,118
Customs	- - - - -	1,049,373	939,077
Receipts from Salt (Excise Duty)	- - - - -	348,107	338,550
Opium	- - - - -	1,573,328	1,632,800
Post Office Collections	- - - - -	109,656	114,530
Stamp Duties	- - - - -	95,567	110,000
Mint Receipts	- - - - -	91,003	59,850
Marine and Dock Dues	- - - - -	46,791	34,670
Judicial Receipts	- - - - -	35,160	33,754
Interest on Tuccavee Advances, and on other Accounts	- - - - -	15,737	11,500
Miscellaneous Receipts in the Civil and Political Departments	- - - - -	37,425	55,696
Ditto - - - - -	- - - - -	77,988	65,250
Ditto - - - - -	- - - - -	306,925	247,905
Receipts of the Province of Sind	- - - - -	455,700	451,196
Bombay Deficit	- - - - -	7,277,664	7,097,094
		2,231,947	267,592
		9,509,611	7,364,686

EXPENDITURE:

1859-60.	Estimate, 1860-61.
£.	£.
Repayments; Allowances, Refunds and Drawbacks	- - - - -
Charges of Collection and other Payments in the realisation of the Revenues, including Cost of Opium, viz.:	- - - - -
Land and Sayer Revenues, &c.	- - - - -
Income Tax	- - - - -
Customs	- - - - -
Salt	- - - - -
Opium { Cost of the Opium purchased	- - - - -
Charges	- - - - -
Post Office	- - - - -
Stamps	- - - - -
Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	- - - - -
Allowances to District and Village Officers and Enamdars, including Charitable Grants	- - - - -
TOTAL of the direct Claims and Demands upon the REVENUES, including CHARGES of COLLECTION	£.
Charges of the Civil and Political Establishments, including Contingent Charges	- - - - -
Judicial and Police Charges	- - - - -
Buildings, Roads, and other Public Works, including Repairs and Military Buildings	- - - - -
Military Charges	- - - - -
Indian Navy and other Marine Charges	- - - - -
Mint Charges	- - - - -
Interest on Debt	- - - - -
Charges in the Province of Sind (Account, No. 34)	- - - - -
Loss by Exchange on Railway Transactions	- - - - -
	£.
	9,509,611
	7,364,686

No. 33.—GENERAL ABSTRACT VIEW of the TOTAL REVENUES and CHARGES of the PROVINCE of SIND, for the Year 1859-60, and as Estimated for the Year 1860-61.

REVENUES AND RECEIPTS:		1859-60.	Estimate, 1860-61.	EXPENDITURE:		1859-60.	Estimate, 1860-61.
Land Revenue	- - - - -	344,702	314,803	Repayments; Allowances, Refunds and Drawbacks -	-	96	3,060
Sayer Revenue	- - - - -	15,596	21,603	Charges of Collection, and other Payments in the realisation of the Revenues, viz.:	-	-	-
Miscellaneous Receipts in the Revenue Department	- - - - -	772	603	Land and Sayer	- - - - -	82,040	71,630
Income Tax	- - - - -	-	26,000	Income Tax	- - - - -	-	1,900
Customs	- - - - -	46,091	45,000	Customs	- - - - -	2,283	3,360
Post Office Collections	- - - - -	15,241	15,550	Post Office	- - - - -	22,525	29,695
Marine Receipts, Lighthouse, Anchorage and Pilotage Dues	- - - - -	5,350	7,250	Allowances and Assignments payable out of the Revenues, in accordance with Treaties or other Engagements	- - - - -	39,254	39,690
Judicial Receipts	- - - - -	14,255	9,215	Allowances to Enamdars, &c., including Charitable Grants	-	49,460	51,169
Interest on Advances, &c.	- - - - -	460	610	TOTAL of the direct Claims and Demands upon the REVENUES, including CHARGES of COLLECTION	£.	195,658	200,504
Miscellaneous Receipts in the Civil and Political Departments	- - - - -	1,789	2,082	Charges of the Civil and Political Establishments, including Contingent Charges	- - - - -	37,278	33,657
Ditto - - - - -	- - - - -	11,400	8,480	Judicial and Police Charges	- - - - -	118,331	121,173
Ditto - - - - -	- - - - -	44	-	Buildings, Roads, and other Public Works, including Repairs and Military Buildings	- - - - -	171,776	240,500
				Military Charges	- - - - -	289,187	257,200
				Marine Charges	- - - - -	65,813	67,000
		455,700	451,196		£.	878,043	920,034

Calcutta, 20 March 1861.

C. Hugh Lustington,
Secretary to the Government of India.

India Office,
14 May 1861.

GEORGE FRIEND,
Accountant General.

EAST INDIA
(FINANCE AND REVENUE ACCOUNTS).

FINANCE AND REVENUE
ACCOUNTS
OF
THE GOVERNMENT OF INDIA,
FOR THE
YEAR 1859/60;
WITH AN ESTIMATE FOR THE SUCCEEDING YEAR,
AND
A COMPARISON OF THE TWO YEARS.

(Presented to Parliament pursuant to Act 21 & 22 VICT., c. 100.)

Ordered, by The House of Commons, to be Printed,
15 May 1861.

[*Price 1s.*]

259.

Under 16 oz.

EAST INDIA (FINANCES).

RETURN to an Address of the Honourable The House of Commons,
dated 12 February 1861 ;—for,

“ COPIES of CORRESPONDENCE between the Secretary of State for India
and the Governor General of India in Council, on the subject of the
GENERAL FINANCES of *India*, subsequent to the CORRESPONDENCE on
the PROPOSED FINANCIAL MEASURES in *India*, presented during the
last Session of Parliament.”

India Office, }
15 February 1861. }

T. L. SECCOMBE,
Secretary, Financial Department.

(*Mr. Henry Baillie.*)

Ordered, by The House of Commons, to be Printed,
18 February 1861.

COPIES of CORRESPONDENCE between the Secretary of State for India and the Governor General of India in Council, on the Subject of the GENERAL FINANCES of *India*, subsequent to the CORRESPONDENCE on the PROPOSED FINANCIAL MEASURES in *India*, presented during the last Session of Parliament.

(Financial.—No. 136.)

To His Excellency the Right Honourable the Governor General of India
in Council.

My Lord,

India Office, London, 22 August 1860.

I HAVE received and considered in Council your financial Despatches,* dated the 4th April, 12th, 18th, and 29th June last, Nos. 80, 126, 143, and 144.

2. The last-mentioned Despatch contains a general view of the finances of India, and I conclude that the Bills for the imposition of new taxes, therein referred to, will have passed into law.

3. I apprehend, therefore, that I am now in possession of all the information in regard to finance which you are at present able to give, and I can also form a tolerably accurate estimate of the expenditure on account of India in this country.

4. Some uncertainty still exists in regard to the receipt and expenditure during the current year on account of railways; but in order to guard against any embarrassment from that cause, I have obtained the sanction of Parliament to raising in this country on loan a sum not exceeding three millions, if that course should become necessary.

5. I proceed, therefore, briefly to review our financial state and prospects, and I enclose several papers which I have had prepared in reference thereto. They are,—

I. "Comparative Statement of the Revenues and Charges of India, including the Home Charges, Payments for Guaranteed Railway Interest, and Railway Receipts, for the years 1856-57, 1857-58, 1858-59, and as estimated for 1859-60, and 1860-61."

6. This statement has been prepared from the Enclosure No. 1 to your financial Despatch, No. 144, omitting from the estimate for the year 1860-61 the compensation for losses sustained during the mutiny, which is an extraordinary charge, which cannot recur, and the insertion of which is calculated to interfere with the comparison. The home charges are supplied from the latest accounts and estimates.

II. "Estimate of the Cash Transactions in India and in England, 1860-61."

7. In this estimate the value of stores from England is, I conclude, entered on both sides of the account for India. In the account for England those stores are estimated at 1,689,661 £., which probably exceeds the sum included in the India account; but as the amount stated in the Enclosure No. 1 to your financial

*The first of these Despatches has been presented to Parliament, and the substance of the others is recapitulated in this Despatch.

financial letter, No. 126, is doubtless the same as that brought to account in the Enclosure No. 2 to the same letter, under the head of stores and other receipts from London, the result upon the whole account will not be affected by the difference.

III. "Comparative Statement, showing the different Items included "under the head of 'Home Charges, excluding Stores,' for the years "1856-57, 1857-58, 1858-59, and as estimated for 1859-60 and "1860-61," corresponding with the Comparative Statement of Expenditure in India, No. 1 of the enclosures to your Despatch, No. 144.

IV. "Comparison of the Charges in India in 1856-57, and as estimated for 1860-61."

8. This statement has been prepared from Enclosure No. 5 to your Despatch No. 144, but is divided into more heads, from the information transmitted in that Despatch, and shows the increase which has taken place in each of those distinct heads. This subdivision enables me to separate some charges, which, though of a very different character, are included under the same head in your accounts, and to put together those charges which have, more or less, a military character, and to show the aggregate amount of such charge which affords the most available scope for reduction.

V. "Comparison of the Charges in England in 1856-57, and as estimated for 1860-61."

9. From this statement you will see how large a portion of the additions to the home charges is really military, and it will tend to correct the erroneous supposition in your Despatch No. 144, that the increase in those charges is principally civil, arising from temporary causes, which it may be found possible to reduce in future years.

VI. "Combined View of the Charges in India and England in "1856-57, and as estimated for 1860-61," showing the whole Civil Charges, Military and Police Charges, Interest of Debt and Interest on Railway Capital Guaranteed, both in India and England.

10. The total increase of charge in 1860-61, is estimated at 11,382,729 £., which may be divided into civil, military, and police, as follows:—

	£.
Civil increase in 1860-61	3,632,392
Military and police, ditto	7,750,337

The increase in the civil charges includes the following principal heads:—

£.		* CIVIL CHARGES, 1860-61.	
Civil charges, India	600,414*	Claims and demands on the revenues, including charges of collection, and cost of salt and opium	476,566
„ Home	366,738	Civil and political establishments	508,361
Interest on debt	1,793,437	Judicial	163,625
Interest on Railway Capital Guaranteed, less Traffic Receipts	871,803	Miscellaneous	124,573
		Increase	£. 1,273,125
		Less,—Buildings, Roads, and other Public Works, including Repairs	Decrease 672,711
	£. 3,632,392	Net Increase	£. 600,414

11. The increase under civil and political establishments, including contingent charges, is 508,361 £. Of this amount I apprehend that a considerable portion is loss by exchange on transactions with the railway companies, which was included under this head in the accounts for 1858-59, as stated in your letter No. 80, paragraph 21, and no mention is made in that letter of its being otherwise brought to account in the estimate for the subsequent year.

CIVIL and POLITICAL ESTABLISHMENTS, including
Contingent Charges.

	£.
Estimated increase in 1860-61, as compared with 1856-57	508,361
Deduct,—Estimated loss by exchange on railway transactions	400,000
	<u>£. 108,361</u>

	£.
Charges of collecting the Revenues. Claims and demands on the Revenues, and cost of Salt and Opium. Estimated increase in 1860-61, as compared with 1856-57	476,566
Judicial Charges, estimated ditto	163,625

12. In my Despatch, dated the 26th April last, No. 67, I called your attention to the propriety of stating the loss by exchange on railway transactions under a distinct head, and it is manifestly erroneous to include it among the civil and political charges. It should appear in your accounts as a separate item of charge on account of railways. If, as I conjecture, the whole amount of this loss is included among the civil and political charges, the increase therein since 1856-57 is reduced to a comparatively small amount, and I am afraid that there is little ground for anticipating, either under that head, or in the charges of collecting the revenues, &c., or judicial charges, that any material reduction can be effected.

13. You observe that although the civil and political establishments in India are susceptible of great improvements, you can entertain but little hope that any saving can be effected therein. "So with our judicial establishments there is a growing demand for improvements which cannot and ought not to be resisted."

14. After mature consideration of the subject, I have no reason to doubt the soundness of the conclusion at which you have arrived. I am satisfied that every practicable reduction will be effected by you in the civil, political and judicial charges, but looking at the comparatively small amount of increase therein since 1856-57, to the extent of territory now to be administered, and to the claims which constantly arise for improvements in the educational, judicial, and other establishments, all tending towards increased expense, I consider that it would be delusive to anticipate any material relief to the finances under those heads.

15. With regard to public works, there has been a much less expenditure on those of a civil character for the last two or three years, while there has necessarily been a large increase in military buildings. You hope, after the present year, to be able to effect a considerable reduction under the latter head, but so many works of other kinds have been suspended and postponed, which it is essential to proceed with at the earliest practicable moment, that you see no hope of saving under this head.

16. It is obvious, that the works which you may authorise to be proceeded with should be mainly those which are calculated to be of a remunerative character, and to be of the greatest advantage to the trade and commerce of the empire, and to the well-being of its inhabitants; but I am most reluctant to restrict in any way, beyond what financial considerations render absolutely imperative, the execution of works of practical utility.

17. Any diminution, therefore, which may be looked for in the charge for military buildings will be met by increased expenditure for civil works, and I do not look for any reduction in the total amount under the general head of public works and buildings.

18. Nor do I see any ground for anticipating a very material reduction in the home charges. Some reduction may ultimately be effected therein, but I fear to no great extent.

19. In regard to interest on debt, no relief can, at present, be anticipated.

20. The interest on railway capital guaranteed must be expected to increase. The gradual completion of the railways will, by augmenting the net receipts from traffic, tend, to some extent, to keep down the charge for interest, but, looking to the fact that upwards of 20,000,000 *l.* must yet be raised in order to complete the works, a further augmentation of the charge for interest must be anticipated for some years to come.

21. The character of this interest is undoubtedly different from all other, as it is eventually repayable to the Government, and repayment will commence, to some extent, as soon as any railways shall become remunerative to an extent exceeding

exceeding five per cent. ; but it cannot be concealed that the date of its probable repayment is remote, and that in the meantime it must be provided for in the same manner as any other charge.

22. The military and police charges in India and England, as estimated for 1860-61, show the following increases, when compared with 1856-57 :—

	£.
In India.—Military Charges - - - -	4,117,529
Ditto Buildings - - - -	1,125,443
	£. 5,242,972
Police - - - - -	1,024,766
TOTAL - - - -	£. 6,267,738
In England.—Military Charges - - - -	1,482,599
TOTAL Increase, India and England -	£. 7,750,337

23. It is obviously to reductions under these heads that we must look for relief to the finances.

24. I am aware that the employment of a larger number of European troops involves a material addition to the military charge. The necessity for an increase of that force is, however, admitted by all. I cannot, in a financial Despatch, enter into this question ; but as the charge necessarily depends on the number maintained, I must, in the strongest terms, desire that no more European troops may be kept in India than shall be absolutely necessary to ensure the perfect safety of our dominions. This increased number of Europeans renders it more necessary that the native army should, as soon as possible, be reduced to the smallest number required for military duties. I include in the native army the corps and battalions, the charge of which is shown in your accounts under the head of Civil and Political Establishments.

25. It cannot be doubted that during the operations consequent on the mutiny much extravagant expenditure was incurred in the formation of separate corps, which it is imperatively necessary to put an end to at the earliest possible moment. In this expenditure economy can be most safely exercised ; and it is indeed only by reductions of the native army that the means of paying the larger number of Europeans can be provided.

26. This consideration acquires additional force when the augmented expense of the police is taken into account. To some extent they will perform duties which have hitherto been discharged by the native soldiers, whose services may therefore, in a relative proportion, be dispensed with. I do not propose in this Despatch to consider when and where it is more expedient to employ soldiers or police, but it is certain that the finances of the State will not admit of an increase of one without a corresponding decrease of the other. The increase of charge of 1,024,766 £. for police in 1860-61, if it cannot be diminished in any way, should at any rate be met by at least an equal reduction in the expense of the native army.

27. I must also urge upon you the necessity of instituting the most searching investigation into the expenditure of the commissariat, and other charges connected with the army.

28. In the home charges the cost of transport may be expected to diminish, and the payments to Her Majesty's Paymaster General, on account of troops of the line, &c., serving in India, may be reduced to an average amount. It is possible that a reduction may also be effected in the charge for depôts. The furlough and retired pay will, however, probably remain at about the same amount as at present, while the payment (now 60,000 £. per annum) for retired pay, pensions, &c., of Her Majesty's troops, serving or having served in India, must inevitably be considerably increased. In the Report of the Committee appointed to investigate the sufficiency, or otherwise, of the annual contribution of 60,000 £., the actual charge incurred for pensions, &c., for a force of 30,000 men serving in India was estimated at 200,000 £. Viewing the

home military expenditure as a whole, I see no reason to expect any material reduction therein.

ESTIMATED MILITARY and POLICE CHARGES, 1860-61 :

In India :—	£.
Military General, including Stores - - -	14,662,232
Local Military - - - - -	614,088
Ditto Civil Corps - - - - -	499,500
Military Buildings - - - - -	1,500,000
	<u>£. 17,275,820</u>
In England :—	
Military Charges, including Furlough and Re-	
tired Pay, &c., as shown in Statement, No. 5 -	2,772,610
	<u>TOTAL Military - - - £. 20,048,430</u>
In India :—	
Police - - - - -	1,951,420
	<u>TOTAL Military and Police - - £. 21,999,850</u>

is estimated at 7,472,303 *l.* The expenditure for this year may be provided for out of the cash balances in India and England, but beyond this we must consider what will be our financial state for 1861-62.

30. In 1856-57 the income and expenditure were nearly equal, the deficit of 474,208 *l.* being almost wholly attributable to the charge for interest on railway capital guaranteed. In 1860-61, the expenditure is estimated to have increased by no less than 11,382,729 *l.*, while the revenue has been augmented to the extent of only 4,384,634 *l.*, and even that increase is dependent on the realization of the full amount estimated from opium. This source of revenue cannot but be regarded as of a precarious character; but assuming, for the present purpose, the amount estimated for 1860-61 to be permanent, and deducting the annual revenue from charge, there is still a deficit of about 7,500,000 *l.* for the year 1861-62, which must be provided for either by increased taxation or reduction of charge.

31. Your estimate of the produce of the new taxes in 1861-62 is 3,500,000 *l.*, but even if that expectation be fulfilled, there still remains a deficit of 4,000,000 *l.*, which can be provided for only by reduction of charge, and this must be effected in such time as to diminish the expenditure of 1861-62 by that sum.

32. I have pointed out where, in my opinion, those reductions must be made, and I must again impress upon you the absolute necessity of applying yourself in earnest to the task.

33. The greatest difficulty has been experienced in devising and carrying through the measures for the present increases of taxation. We could, therefore, hardly hope to effect more in that direction, and the equalization of the income and expenditure can consequently be effected only by reduction of charge.

34. I am fully aware of the difficulties which beset your Government in this task, but I have again to assure you of the cordial support of Her Majesty's Government in effecting the necessary reductions. In conveying to you that assurance, I must, however, insist that those reductions shall not be delayed.

35. I now advert to the balances at the commencement and close of the year 1860-61.

36. In the Estimate, No. 2, forwarded herewith, the probable balances in the Indian Treasuries on the 30th April 1861 are stated at - £.11,872,233
And in England, on the same date, at - - - - 887,289

£. 12,759,622

37. The latter is, as you will see, based on the expectation that the railway receipts and withdrawals, as estimated in my financial Despatch, dated 10th July last, No. 110, will be realized, and at any rate we must proceed upon that supposition.

38. Assuming

38. Assuming that the railway companies pay into the Home Treasury the sum of 6,972,000*l.*, the cash balance on the 30th April 1861 is estimated to amount to only 887,289*l.* This sum is insufficient as a balance to be retained in the Home Treasury, which should not be allowed to fall below 2,000,000*l.*, or at the least 1,500,000*l.* The estimated balance in India on 30th April 1861, of 11,872,233*l.*, is more than is absolutely necessary, and to this must be added whatever may be the produce of the new taxes during the year 1860-61. This you estimate at 1,000,000*l.*, whereby your balance on 30th April 1861 will be increased to 12,872,233*l.*, even if the full sum of 1,000,000*l.* be paid for compensation for losses during the mutiny.

39. Of the above amount, not less than from 1,000,000*l.* to 1,200,000*l.* must be held by you as available for remittance to this country, so that the balance in the Home Treasury on the 30th April 1861 may be increased to nearly 2,000,000*l.*, and the balances in India would still amount to 11,872,233*l.*, or, at any rate, to not less than 11,500,000*l.*

40. The amount which it will be necessary for you to remit will be increased or diminished according as the receipts from the British Exchequer, on account of repayments of advances for the China expedition, &c., made in India, may exceed or fall short of the amount estimated in my Despatch, dated the 10th July last, No. 110. I do not consider it necessary to determine now the precise amount to be remitted, or the mode of effecting the remittance, but I will take care to apprise you in due time.

41. In my Despatch, No. 110, above referred to, I called your attention to the necessity for your limiting your disbursements to the several railway companies during the current year to the amount that may be paid by them into the Home Treasury in excess of their withdrawals, added to the amount in which the balances of their moneys in our hands may exceed 2,000,000*l.* I think it necessary again to refer to this subject, and to warn you that any deviation from that instruction might, by diminishing your cash balance by withdrawals, for which no corresponding payments were made into the Home Treasury, produce serious embarrassment.

42. The power to borrow 3,000,000*l.* in this country, for which the sanction of Parliament has been obtained, is intended to provide against inconvenience, in the event of the failure of the railway companies to raise during this year the sum of 6,972,000*l.*, as estimated, and must not be regarded as available to provide for any excess of general expenditure in India, or of disbursements there on account of railways, beyond the amount estimated in the Statement, No. 2, forwarded with this Despatch.

I have, &c.

(signed) *Charles Wood.*

ENCLOSURES to FINANCIAL LETTER to *India*, dated 22 August 1860, No. 136. - -

No. I. - - - - -

COMPARATIVE STATEMENT of the REVENUES and CHARGES of *India*, including the HOME CHARGES, 1858-59, and as Estimated

	1856-57.	1857-58.	1858-59.	Estimate, 1859-60.	Revised Estimate, May 1860-61.
REVENUES.	£.	£.	£.	£.	£.
Land Revenue - - - - -	17,748,810	15,317,337	18,123,659	18,521,518	18,502,400
Tributes and Subsidies from native states - -	537,632	544,457	489,861	523,940	522,965
Excise duties in Calcutta - - - - -	45,684	49,751	51,975	52,100	52,100
Sayer revenue - - - - -	293,317	268,360	343,552	345,240	355,650
Abkarry revenue - - - - -	920,350	794,244	969,432	1,021,154	1,071,900
Moturpha (Madras) - - - - -	108,419	107,826	111,247	110,372	106,700
Trade taxes (Punjab) - - - - -	-	-	-	150,000	230,000
Miscellaneous receipts in the Revenue Department -	244,268	228,220	251,738	222,959	234,900
Customs - - - - -	2,289,072	2,148,834	2,867,681	3,691,603	3,869,330
Salt (exclusive of customs duty on salt imported) -	2,501,881	2,131,346	2,602,670	2,846,549	3,056,200
Opium - - - - -	5,011,525	6,864,209	6,146,342	6,071,022	5,769,295
Post-office collections - - - - -	260,192	389,493	588,636	604,280	626,320
Stamp duties - - - - -	612,788	456,363	593,214	658,988	682,500
Mint receipts - - - - -	290,539	363,516	247,205	454,905	373,890
Marine and pilotage receipts - - - - -	159,517	178,304	168,415	125,702	125,430
Judicial receipts - - - - -	284,206	298,732	402,396	372,020	385,180
Contributions from native states on account of contingents - - - - -	103,865	36,816	73,220	120,080	92,130
Interest on debts due by the Nizam and on other accounts - - - - -	64,329	62,949	59,023	58,960	56,654
Miscellaneous receipts in the Civil and Political Departments - - - - -	481,289	402,309	447,990	420,234	277,276
Miscellaneous receipts in the Public Works Department - - - - -	918,227	476,910	645,514	620,233	667,620
Miscellaneous receipts in the Military Department -	502,116	586,800	877,018	804,773	704,220
REVENUES - - - - £.	33,378,026	31,706,776	36,060,788	37,796,632	37,762,660
Deficit, including interest on railway capital guaranteed, less traffic receipts - - - - -	474,208	8,390,642	14,187,617	8,981,727	7,472,303
£.	33,852,234	40,097,418	50,248,405	46,778,359	45,234,963

The sum of 1,000,000 *l.* compensation for losses sustained during the mutiny, is included in the Estimate for India Office,
27 July 1860.

- - ENCLOSURES to FINANCIAL LETTER to *India*, dated 22 August 1860, No. 136.

- - - - - No. I.

PAYMENTS for GUARANTEED RAILWAY INTEREST, and RAILWAY RECEIPTS for the Years 1856-57, 1857-58, for 1859-60, and 1860-61.

	1856-57.	1857-58.	1858-59.	Estimate, 1859-60.	Revised Estimate, May 1860-61.
CHARGES.	£.	£.	£.	£.	£.
Repayments, allowances, refunds, and drawbacks - - -	74,634	63,509	95,770	90,424	—
Charges of collection and other payments in realization of the revenues, including cost of salt and opium, viz.:					
Land, Sayer, Abkarry, &c. - - - - -	2,224,343	2,005,044	2,185,746	2,139,833	2,183,560
Customs - - - - -	113,563	149,376	167,641	157,257	151,881
Salt - - - - - { Cost - - - - -	612,749	301,689	318,814	318,050	323,800
Opium - - - - - { Charges - - - - -	980,837	304,191	297,215	294,508	302,029
Post Office - - - - - { Cost - - - - -	169,643	747,335	655,552	955,000	1,230,000
Stamps - - - - - { Charges - - - - -	375,687	198,499	144,399	157,735	149,900
Allowances and assignments payable out of the revenues in accordance with treaties or other engagements - - -	31,623	430,981	487,042	474,315	453,330
Allowances to district and village officers and enamdars, includ- ing charitable grants - - - - -	883,454	27,845	27,662	44,044	41,760
TOTAL of the direct claims and demands upon the Revenues, } including charges of collection and cost of salt and opium }	1,118,285	883,454	858,515	1,143,391	1,167,951
Charges of the civil and political establishments, including con- tingent charges - - - - -	976,981	1,113,912	1,110,812	1,164,050	1,150,700
Judicial and police charges - - - - -	6,678,345	6,325,835	6,349,168	6,938,607	7,154,911
Buildings, roads, and other public works, including repairs and military buildings - - - - -	2,556,271	4,019,886	4,015,326	3,683,559	3,397,746
Military General, including stores - - - - -	2,812,409	2,635,133	3,893,971	3,863,751	4,000,800
Local military - - - - -	3,937,568	3,053,263	4,287,766	4,341,318	4,390,300
Total Military - - - - -	11,491,905	15,569,925	21,080,948	17,711,665	15,276,320
Indian Navy and other marine charges - - - - -	916,924	1,169,486	985,945	887,607	888,900
Charges of the Eastern Settlements (exclusive of charges of col- lection and other payments out of the revenues) - - -	72,154	62,809	95,452	119,413	112,023
Mint charges - - - - -	143,172	145,514	143,594	257,155	255,300
Interest on debt - - - - -	2,264,961	2,196,672	2,738,623	3,057,367	3,124,070
CHARGES in INDIA - - - - -	30,873,709	35,078,528	43,590,793	40,860,442	38,600,970
Home charges, excluding stores - - - - -	2,574,328	4,492,470	6,051,566	5,030,397	5,357,993
Interest on Railway Capital guaranteed:	33,448,037	39,570,998	49,642,359	45,890,839	43,953,963
In England - - - - -	£. 496,039	£. 655,854	£. 819,009	£. 1,168,220	£. 1,626,000
In India - - - - -	30,113	24,372	19,402	50,000	50,000
Less, —	£. 526,151	£. 680,226	£. 838,411	£. 1,218,220	£. 1,676,000
Net Traffic Receipts	121,954	153,806	292,365	330,700	400,000
	404,197	526,420	606,046	887,520	1,276,000
£.	33,852,234	40,097,418	50,248,405	46,778,359	45,234,963

1859-60 presented to Parliament, but is omitted in this Statement, the amount not having yet been paid.

No. II.

ESTIMATE of the CASH TRANSACTIONS in *India* and in *England*, 1860-61.

I N I N D I A.

Balances and receipts in India, from all sources except annual income, railway traffic receipts, and new taxes - -	£.	Disbursements in India other than charge:		
	* 29,049,117	Debt to be paid off	£.	
Income estimated - - - -	37,762,660	Less Treasury Bills to be converted into stock -	502,200	
Receipts from railway companies on account traffic, less working expenses - -	400,000		350,000	
	67,211,777		152,200	
		Deposits - - - -	4,828,100	
		Service funds - - - -	1,208,200	
		Advances - - - -	4,749,200	
				10,937,700
		Compensation for loss by mutiny - - - -	- - -	1,000,000
		Charges in India - - -	* 38,600,970	
		Add interest in India on railway capital - - -	50,000	
	55,339,544			38,650,970
Balance in INDIA, 30 April 1861 - £.	11,872,233	Estimated expenditure on railways - -	- -	4,750,874
			£.	55,339,544

I N E N G L A N D.

Balances and receipts in England - -	£.	Advances on account service funds, family remittances, interest on transfer loan, &c.	£.
Estimated receipts from railway companies	6,340,943		1,180,000
	6,972,000	Charges as in Paper No. 1 - - -	5,357,993
	13,312,943	Stores, &c., supplied to India - - -	1,689,661
		Railway Companies: withdrawals for payments in England - - -	2,572,000
	12,425,654	Interest on railway capital - - -	1,626,000
Balance in ENGLAND, 30 April 1861 - £.	887,289		£.
			12,425,654

Balance in INDIA - - - - £. 11,872,233

Balance in ENGLAND - - - - 887,289

£. 12,759,522

* *Note.*—The value of stores, &c., supplied to India is supposed to be included in the above items of balances and receipts and charges in India. In this account the disbursements in England for stores, &c., are estimated at 1,689,661 *l.*, which probably differs from the amount included in the Indian accounts, but there must be an item of nearly that amount on both sides of the latter.

Financial Department,
18th August 1860.

No. III.

COMPARATIVE STATEMENT, showing the different ITEMS included under the head of "HOME CHARGES, excluding STORES," for the Years 1856-57, 1857-58, 1858-59, and as Estimated for 1859-60 and 1860-61.

	1856-57.	1857-58.	1858-59.	Estimate	
				1859-60.	1860-61.
	£.	£.	£.	£.	£.
Dividends to proprietors of East India Stock - - -	627,893	626,860	632,321	655,351	630,000
Interest on home bond debt, debenture loans, and India Five per Cent. Stock - - - - -	155,494	159,166	372,737	766,864	1,089,822
Interest on temporary loans - - - - -	-	-	41,798	49,488	48,250
Amount to be paid under the postal arrangement - -	49,887	42,711	78,628	58,412	58,711
Cost of coals, and various expenses connected with steam communication - - - - -	61,889	—	—	—	—
Red Sea and Indian Telegraph Company; charge to India - - - - -	-	-	-	-	16,800
Transport of troops - - - - -	28,184	842,778	684,576	254,459	169,010
Furlough and retired pay to military and marine officers, including off-reckonings and colonels' allowances -	819,873	747,728	773,831	844,090	814,000
Retired pay and pensions of late St. Helena establishment - - - - -	4,642	3,469	4,680	2,764	4,400
Imperial government: claims on account of troops serving in India, &c. - - - - -	255,549	1,175,000	2,549,816	1,478,334	1,450,000
Payment under Act IV., Geo. 4, c. 71. Retired pay, pensions of Her Majesty's troops serving or having served in India - - - - -	45,000	60,000	75,000	45,000	75,000
Civil establishments of India: absentee allowances - -	61,237	50,249	43,419	51,085	56,000
Ditto. Annuities of Madras Civil Fund of 1818 - -	8,886	7,727	6,000	5,400	6,000
Mission to the Court of Persia - - - - -	12,000	12,000	9,000	22,187	12,000
Her Majesty's establishments in China - - - - -	-	-	-	45,896	20,000
Meer Jaffier Ali Khan, on account gift to him of 20,000 l.	5,000	—	—	—	—
Charges general: home establishment; civil, military, and maritime pensions, recruiting charges, allowances for outfits, &c. - - - - -	438,794	764,782	779,760	751,067	758,000
Amount that may be required for the new India office -	-	-	-	-	150,000
£.	2,574,328	4,492,470	6,051,566	5,030,397	5,357,993

Financial Department,
18 August 1860.

No. IV.

COMPARISON of the CHARGES in INDIA in 1856-57, and as Estimated for 1860-61.

	1856-57.		Estimate. 1860-61.		Increase.	Decrease.
	£.	£.	£.	£.	£.	£.
Claims and demands on the revenues, including charges of collection and cost of salt and opium - - - - -	6,678,345		7,154,911		476,566	—
Civil and political establishments, including contingent charges and excluding compensation - - - - -	2,389,885		2,898,246		508,361	—
Judicial - - - - -	1,885,755		2,049,380		163,625	—
Buildings, roads, and other civil public works, including repairs - - - - -	3,563,011		2,890,300		—	672,711
Miscellaneous - - - - -	1,132,250		1,256,823		124,573	—
TOTAL CIVIL CHARGES - - -	15,649,246		16,249,660			
Military, general, including stores - - - - -	10,947,643		14,662,232		3,714,589	—
Local military - - - - -	544,262		614,088		69,826	—
Local civil corps (included in Indian accounts among charges of the "Civil and political establishments, including contingent charges" -	166,386		499,500		333,114	—
Military buildings, &c. - - - - -	374,557		1,500,000		1,125,442	—
TOTAL MILITARY CHARGES - - -	12,032,848		17,275,820			
Police (included in Indian accounts among "Judicial and Police Charges") - - -	—	926,654	—	1,951,420	1,024,766	—
Interest on debt - - - - -	—	2,264,961	—	3,124,070	859,109	—
					8,399,972	
					672,711	{ Deduct Decrease.
TOTAL CHARGES - - - £.	30,873,709		38,600,970		7,727,261	{ Net Increase.

Financial Department,
18 August 1860.

No. V.

COMPARISON of the CHARGES in *England* in 1856-57, and as Estimated for 1860-61.

	1856-57.		Estimate, 1860-61.		Increase.	Decrease.
CIVIL.	£.	£.	£.	£.	£.	£.
Dividends to proprietors of East India Stock	627,893		630,000		2,107	—
Interest on temporary loans -	—		48,250		48,250	—
		627,893		678,250		
Furlough and retired pay to marine officers -	32,540		30,000		—	2,540
Retired pay and pensions of late St. Helena establishment -	4,642		4,400		—	242
Civil Establishments of India: absentee allowances -	61,237		56,000		—	5,237
Ditto: annuities of Madras Civil Fund of 1818 -	8,886		6,000		—	2,886
Maritime pensions -	22,227		19,000		—	3,227
		129,532		115,400		
Amount to be paid under the postal arrangement -	49,887		58,711		8,824	—
Cost of coals, and various expenses connected with steam communication -	61,889		—		—	61,889
Red Sea and Indian Telegraph Company, charge to India -	—		16,800		16,800	—
Mission to the Court of Persia -	12,000		12,000		—	—
Her Majesty's establishments in China -	—		20,000		20,000	—
		123,776		107,511		
Charges General: Home establishments, &c., &c. -	242,622		444,400		201,778	—
Amount that may be required for the new India Office -	—		150,000		150,000	—
		242,622		594,400		
Meer Jaffier Ali Khan, on account gift to him of 20,000 <i>l.</i> -	—	5,000	—	—	—	5,000
					447,759	81,021
					81,021	
TOTAL CIVIL CHARGES - - - £.	- -	1,128,823	- -	1,495,561	366,738	Net Increase.
MILITARY.						
Imperial Government, on account of Queen's troops serving in India, &c. -	255,549		1,450,000		1,194,451	—
Passage of troops -	28,184		169,010		140,826	—
Passage and outfit -	19,886		92,000		72,114	—
Charges of the Depot at Warley, and other recruiting charges -	65,420		101,000		35,580	—
Military college at Addiscombe, net charge -	7,104		7,600		496	—
		376,143		1,819,610		
Furlough and retired pay, including off-reckonings and colonels' allowances -	787,333		784,000		—	3,333
Retiring pay, pensions, &c., of Her Majesty's troops serving or having served in India -	45,000		75,000		30,000	—
Pensions, Lord Clive's Fund -	81,535		94,000		12,465	—
		913,868		953,000		
					1,485,932	3,333
					3,333	
TOTAL MILITARY CHARGES - - - £.	- -	1,290,011	- -	2,772,610	1,482,599	Net Increase.
Interest on debt -	155,494		1,089,822		934,328	—
Interest on railway capital guaranteed, less traffic receipts -	404,197		1,276,000		871,803	—
		559,691		2,365,822		
TOTAL CHARGES - - - £.	- -	2,978,525	- -	6,633,993	3,655,468	

Financial Department,
18 August 1860.

No. VI.

COMBINED VIEW of the CHARGES in *India* and in *England* in 1856-57, and as Estimated for 1860-61.

	1856-57.	Estimate, 1860-61.	Increase.	Decrease.
	£.	£.	£	£.
Claims and demands on the revenues, including charges of collection, and cost of salt and opium - - - -	6,678,345	7,154,911	476,566	—
Civil and political establishments, including contingent charges, but excluding compensation - - - -	2,389,885	2,898,246	508,361	—
Judicial - - - - -	1,885,755	2,049,380	163,625	—
Buildings, roads, and other civil public works, including repairs - - - - -	3,563,011	2,890,300	- - -	672,711
Miscellaneous - - - - -	1,132,250	1,256,823	124,573	—
Home charges—Civil - - - - -	1,128,823	1,495,561	366,738	—
			1,639,863	672,711
			672,711	{ Deduct Decrease.
TOTAL - - -	16,778,069	17,745,221	967,152	{ Net Increase.
Interest on debt—in India - - - - -	2,264,961	3,124,070	859,109	—
„ in England - - - - -	155,494	1,089,822	934,328	—
TOTAL - - -	2,420,455	4,213,892	1,793,437	—
Interest on railway capital guaranteed, less traffic receipts -	404,197	1,276,000	871,803	—
TOTAL CIVIL CHARGES, &c. - - - £.	19,602,721	23,235,113	3,632,392	—
Military—General, including stores - - - -	£. 10,947,643	£. 14,662,232		
Local military - - - -	544,262	614,088		
		11,491,905	15,276,320	3,784,415
Local civil corps - - - - -		166,386	499,500	333,114
Military buildings, &c. - - - - -		374,557	1,500,000	1,125,443
Home charges—Military - - - - -		1,290,011	2,772,610	1,482,599
TOTAL MILITARY CHARGES - - - £.		13,322,859	20,048,430	6,725,571
Police - - - - -		926,654	1,951,420	1,024,766
TOTAL CHARGES, INDIA and ENGLAND - - £.		33,852,234	45,234,963	11,382,729

Financial Department.—No. 207 of 1860.

To the Right Honourable Sir *Charles Wood*, Bart., M.P., Secretary of State for *India*.

Sir,

THE sketch Estimate for the current year having now been completed, we have the honour to forward the accompanying statements, Nos. 1 and 2, showing the estimated revenues and charges of India in 1860-61, and the estimated cash balances in India on the 30th April 1861.

2. From the Statement, No. 1, it will be observed, that there is an estimated excess of income over expenditure in India of 709,843 *l.*, in place of an excess of expenditure over income of 1,488,310 *l.* as estimated in May last.

3. The estimated ultimate result in 1860-61 is a deficit of 6,274,150 *l.* as shown below, which has been arrived at after taking into account the Home Charges and the payment of interest on railway capital guaranteed.

Estimated charges in India - - - - -	£.	38,399,296
Estimated home charges, including stores * - - - - -		5,357,993
	£.	43,757,289
Interest on railway capital guaranteed in England - *1,626,000		
Ditto - - - ditto - - - in India - 31,640		1,657,640
Total Charges - - - - -	£.	45,414,929
Deduct,—		
Estimated revenues in India - - - - -	£. 38,769,619	
Net traffic receipts from railways in India - 371,160		39,140,779
Ultimate Result, Deficit - - - - -	£.	6,274,150

4. From the Statement, No. 2, it will be observed, that the cash balance estimated to remain in the Indian treasuries on the 30th April 1861, is 13,452,326 *l.*, instead of 9,252,807 *l.*, as assumed in May last, showing an increase of 4,199,519 *l.*

5. The principal causes of this improvement are traceable to the following items:—

RECEIPTS.			DISBURSEMENTS.		
	Increase.	Decrease.		Increase.	Decrease.
	£.	£.		£.	£.
Revenues in India - -	978,119	—	Charges in India - -	—	1,220,084
Deposits in India, including miscellaneous funds, &c. -	304,188	—	Payment of loans and Treasury Bills - -	—	256,750
Railway companies capital account in India - -	21,228	—	Deposits, &c. - -	314,831	—
Advances, &c., including stores, &c., from London -	—	178,669	Service funds - -	15,570	—
Service Funds - - -	—	7,900	Advances, &c. - -	561,916	—
Cash Balance on 30th April 1860 - - - - -	227,806	—	Disbursed on account of railway companies capital account - - -	—	2,270,280
	1,531,341	186,569		892,317	3,747,064
	186,569				892,317
Net Increase in the Receipts (Better) } £.	1,344,772		Net decrease in the disbursements (better) - -	—	2,854,747
			Add,—Net increase in the Receipts (better) - -	—	1,344,772
			Net improvement in the cash balance on 30th April 1861 - - -	—	4,199,519

6. The

* As per Statement, dated 27 July 1860, presented to Parliament, and printed by Order of the House of Commons on the 30th July 1860.

6. The net increase of 978,119 *l.* in the "Revenues," results from a gross increase of 1,637,808 *l.*, and a gross decrease of 659,689 *l.*

See Comparative
Statement, marked
(A).

7. The principal items of *improvement* are "Income Tax," "Miscellaneous Receipts in the Revenue Department," "Salt," "Post Office," "Miscellaneous Receipts in the Civil and Political Departments," and the "Military Department."

8. In the present year we expect to receive one million from the operation of the Income Tax Act, which took effect from 1st August last, and for which no provision was made in the May Estimate.

9. The increase under "Miscellaneous Receipts in the Revenue Department" is partly in the Eastern Settlements, owing to larger returns from the consumption of opium, spirits, and toddy; partly in the Punjab, arising from a payment of 37,000 *l.* by the Rajah of Jheend as the price of a portion of the Jhujjur district transferred to him, and partly in the Madras Presidency, in revenue collected from the Mocassa villages of the late Rajah of Tanjore.

10. Owing to the increase in the rates of duty levied on "Salt," a large increase is expected from that source in Bengal, North Western Provinces, Madras, and Bombay.

11. The increase in the receipts under "Post Office," is chiefly in receipts from the bullock train in Bengal, which has again been thrown open to the public.

12. The increase under "Miscellaneous Receipts in the Civil and Political Departments," is partly in gain expected from the remittances of copper pyce from England, partly in premium received at Bombay on the transfer of Treasury Bills to the 5½ per cent. loan, and partly to a credit in the Madras Presidency, on account of unclaimed estates under Act VIII. of 1855, and sums recoverable from the several service and other funds.

13. The increase under "Miscellaneous Receipts of the Military Department," is attributable chiefly to the Madras Accountant General having raised his original estimate on account of the sale of provisions, unserviceable stores, horses, &c., in the military department from 130,000 *l.* to 172,700 *l.*, with reference to information recently received by him.

See Comparative
Statement, marked
(A).

14. The principal items of *decrease* will be found under "Land Revenue," "Akbarry Revenue," "Opium," and "Miscellaneous Receipts of the Public Works Department."

15. The expected decline under "Land Revenue," is chiefly owing to a reduction to the extent of 110,000 *l.* in our former estimate of land revenue collections in Oude, and a reduction of 115,000 *l.* in the estimate for the North Western Provinces, owing to the unfavourable season.

16. The "Akbarry" revenue has been reduced principally on account of the remarks of the Lieutenant Governor of Bengal, who observes, "the consumption of Ganjah, as far as the year has gone, is little more than half that of the corresponding period of last year, or, in other words, the actual duty levied is only little more than last year's. After consultation with the Board, the Lieutenant Governor thinks it necessary to make a deduction on this head. As regards rum, it is thought at the Board that the trebling of the duty thereon will reduce the consumption to one-third of what it was last year. In the matter of spirits, the system of sudder distilleries is gradually being introduced, and is actually in full working in the Nuddea division, and this may slightly raise the revenue." Under these circumstances, the Lieutenant Governor thinks the estimate of Akbarry revenue may reasonably be made at 310,000 *l.*, and this estimate we have thought it proper to adopt.

17. We have reduced our estimate of opium revenue from 5,769,295 *l.* to 5,478,900 *l.* This reduction appears under Bengal, chiefly owing to a smaller number of chests being now estimated as likely to be put up to sale than was assumed before; and under Bombay, chiefly in duty on passes granted at Indore for the transit of opium from Malwa into the British territories, for which, notwithstanding the increase of duty from 500 rupees to 600 rupees a chest, the Government of Bombay does not think it safe to assume more than 1,600,000 *l.* in lieu of 1,757,100 *l.* assumed in our former estimate.

18. The

18. The reduction in the "Miscellaneous Receipts in the Public Works Department," is principally in Bengal, and is explained as likely to arise from the abolition of tolls on public roads passing through the open country.

19. The increase of 304,188 *l.* in receipts on account of "Deposits and Miscellaneous Funds, &c." calls for no remark, as it is met by an increase of 314,831 *l.* under disbursements.

20. The increase of 227,806 *l.* in the cash balance in the Indian treasuries on the 30th April 1860, arises from the balance in the former Estimate having been mostly ascertained from telegraphic messages which contained many estimated balances; whereas the balance shown in the present Estimate is taken from the sketch estimates of the several Presidencies, and is more reliable.

21. The decrease of 178,669 *l.* under "Advances, &c.," is traceable chiefly to bills payable, (150,315 *l.*) stores to be received from London, (82,150 *l.*) receipts from Her Majesty's Government, (22,900 *l.*) less an increase of (54,694 *l.*) under advances repaid, and of 27,705 *l.* under miscellaneous receipts from London.

22. With respect to the *disbursements*, the net decrease in the "Charges in India," of 1,220,034 *l.* arises from a gross decrease of 1,931,458 *l.* and a gross increase of 711,424 *l.*

23. The principal items of *decrease* will be found under "Cost of Opium," "Charges of Civil and Political Establishments," "Buildings, Roads, and other Public Works," "Military," and "Indian Navy and other Marine Charges." See Comparative Statement, marked (B.)

24. Under "Cost of Opium," the decrease of 48,200 *l.* is in advances for poppy cultivation, owing to the same extent of land not being likely to be cultivated in this season as was originally supposed. With reference to this item, the Lieutenant Governor of Bengal observes: "As to opium, the Governor General in Council will remember that the object of the late increase of price was to recover all the lost cultivation. For this purpose the Lieutenant Governor was inclined to pay even more than four rupees per seer, but the Supreme Government fixed the increase at four rupees as sufficient at first. The estimate of advances, therefore, depends on whether the increase of four rupees was enough for its object or not. In the necessary absence of all means of prognosticating the precise extent to which the increase of price would operate in increasing cultivation, the Lieutenant Governor has thought it right to assume that the price fixed by the Supreme Government will effect the object aimed at." It is not, however, thought probable that the cultivation will reach the extent before calculated upon.

25. The decrease of 314,839 *l.* under the head of "Civil and Political Establishments," is owing principally to a smaller amount having been required to be paid for compensation for losses sustained during the mutinies than was assumed in our former Estimate. A further decrease is estimated in the cost of extra levies in the North Western Provinces and the Punjab; but this decrease is more than met by the loss likely to be incurred in transactions with the railway companies. This latter item will in future be shown under a separate and distinct head.

26. The decrease of 503,064 *l.* under "Buildings, Roads, and other Public Works," is estimated with reference to the amount sanctioned in the Public Works Department in the budget of the present year.

27. The total Military Charges in India show a net decrease of 885,118 *l.*; thus—

	INCREASE.	DECREASE.
	£.	£.
Government of India - - - - -	- - - - -	560,878
Punjab - - - - -	26,000	—
Madras - - - - -	58,230	—
Bombay - - - - -	- - - - -	408,470
	£. 84,230	969,348
		84,230
	£.	885,118

28. The Estimate for the Government of India has been framed by the Accountant General with reference to an estimate rendered by the Military Finance Commission, and checked in usual course by himself. The estimates furnished by the Military Finance Commission for Madras and Bombay, indicated considerably larger reductions than have been taken; but the grounds upon which those reductions were looked for were uncertain, and we do not think that the expenditure either at Madras or Bombay can safely be assumed at less than we have taken. We have, however, inculcated on the local governments in the strongest manner, the absolute necessity of reducing their military expenditure to the lowest possible amount consistent with their indispensable requirements, and you may rely upon our continuing to give our closest attention to the views expressed on this subject in your Despatch, No. 136 of the 22d August last.

29. The decrease of 103,620 *l.* under the head of "Indian Navy and other Marine Charges," is only temporary, and is caused by the cost of some of the vessels of the Indian navy having been charged in the present Estimate to Her Majesty's Government in consequence of their being employed in the expedition to China.

See Comparative
Statement, marked
(B.)

30. The chief items of *increase* are "Cost of Salt," "Post Office," "Income Tax Charges," "Allowances and Assignments payable out of the Revenues," and "Judicial and Police Charges."

31. The increase of 118,200 *l.* under "Cost of Salt" is apparent in Bengal and Madras, and is anticipated with reference to an expected increase in the quantity of salt to be manufactured and purchased.

32. The increase of 94,828 *l.* in the "Post Office" charges is partly nominal and partly actual. The nominal increase appears in the North Western Provinces, and arises from the transfer of the land transport train between Indore and Agra from the control of the Government of India to that of the North Western Provinces. In Bengal the increase is owing to the re-establishment of the bullock train.

33. The increase of 75,500 *l.* under Charges for collecting the Income Tax, is assumed, with reference to the operation of Act XXXII. of 1860, on a very rough estimate, and it is quite uncertain how far it will prove to be correct.

34. The increase of 152,850 *l.* under the head of "Allowances and Assignments payable out of the Revenues" arises partly from the payment in the Madras Presidency of arrears of stipends due to his Highness Prince Azim Jah Bahadoor, the increase of stipends to Carnatic stipendiaries and the commutation of pensions of the late Rajah of Tanjore, &c., and partly from the payment in the Punjab of arrears due to the family of the late King of Delhi.

35. Of the increase of 126,770 *l.* under the head of "Judicial and Police Charges," about 40,000 *l.* in the North Western Provinces is nominal, arising from the transfer of certain local corps from the head of "General" to this head; while 80,000 *l.* in Bombay is actual, chiefly owing to the retention of extra levies of police, which it was supposed in our former estimate would be disbanded.

36. The increase of 314,831 *l.* under "Deposits, &c." calls for no remark, as it is met, as observed above, by an increase of 304,188 *l.* under receipts.

37. The increase of 561,916 *l.* under "Advances, &c." is on account of bills payable (353,774 *l.*) owing chiefly to more bullion certificates of Bombay over-due on the 30th April 1860 having been estimated to be paid, than was assumed in the May estimate; to larger payments having been estimated on account of Her Majesty's Government to the extent of 369,120 *l.* chiefly on account of the expedition to China, and to advances on account of the Madras irrigation and canal companies (180,000 *l.*); but this last item is mostly nominal, as the greater portion (150,000 *l.*) was shown under advances to the railway companies. There is on the other hand a decrease of 208,063 *l.* under advances made chiefly in the Madras and Bombay Presidencies, and 120,776 *l.* under difference of supplies between the several Presidencies in India.

38. Of the decrease of 2,270,280 *l.* under "Advances to the Railway Companies in India," 150,000 *l.* is nominal, on account of advances to the Madras irrigation

irrigation and canal companies having been estimated in the May estimate under this head; the remainder (2,120,280*l.*) is on account of a reduction in the advances to the several railway companies in India, and is made in obedience to instructions contained in your Despatch, No. 110 of 1860, dated the 10th July.

39. From the above remarks you will be able to form a tolerably good opinion as to the position in which we are likely to stand at the end of the year; we now proceed to the consideration of the question of the amount we may be able to spare for remittance to England to supply the requirements of the Home Treasury.

40. On this point you observe in the 38th and 39th paras. of your Despatch, No. 136 of the 22d August, that if we are in possession of a balance of 12,872,233*l.* on the 30th April 1861, "not less than from 1,000,000*l.* to 1,200,000*l.* must be held available for remittance to this country (England), so that the balance in the Home Treasury on the 30th April 1861 may be increased to nearly 2,000,000*l.*, and the balances in India would still amount to 11,872,233*l.*, or at any rate to not less than 11,500,000*l.*"

41. According to our present estimate the cash balance on the 30th April 1861 has, as before stated, been estimated at 12,452,326*l.*, and if from this 1,000,000*l.* be deducted for remittance to England, we should, at first sight, appear to have an ample amount left for our requirements in the balance of 12,452,326*l.* But it must not be forgotten that great uncertainty exists as to the amount that may actually be realised from the income tax; that the demand on India for supplies to Her Majesty's Government on account of the China war may possibly be in excess of what has been estimated; that the military estimates for India may prove to be too favourable; and that even if a balance of 12,452,326*l.* should actually prove to be in hand on the 30th April 1861, the expenditure during the following six months is invariably so much in excess of the income, that it is very questionable whether our requirements could for any length of time be met without the aid of a loan.

42. Under these circumstances we do not feel confident that it will be in our power to make any remittance without risk of serious embarrassment hereafter, and we should on this account wish to defer giving a final answer as to the amount of remittance to be relied on. We shall not fail to bear in mind the remarks contained in the concluding para. of your Despatch of the 22d August, in which you observe that the power to borrow 3,000,000*l.* in England for which the sanction of Parliament has been obtained, is intended to provide against inconvenience, in the event of the failure of the railway companies to raise during this year the sum of 6,972,000*l.* as estimated, and must not be regarded as available to provide for any excess of general expenditure in India, or of disbursements in India on account of railways, beyond the amount estimated in the Statement No. 2 forwarded with your Despatch. We are in hopes not only that our income may be sufficient to cover all such expenditure, but that it may permit of our making the remittance necessary to meet the requirements of the Home Treasury. But, as we have said, we cannot feel confident that this will be the case, and we beg to be informed whether, in the event of our being unable to make the remittance without the aid of a loan, you consider it expedient that such a loan should be raised in India, or whether you would avail yourself of what is necessary to meet the requirements of the Home Treasury out of the 3,000,000*l.*, for which power to borrow has been granted by Parliament.

We have, &c.

(signed). *Canning.*
H. B. E. Frere.
C. Beadon.

Fort William,
 16 October 1860.

No. 1.

[illegible]

Financial Department, }
16 October 1860.

(F. F.)

C. Hugh Lushington,
Secretary to the Government of India.

No. 2.

AN ACCOUNT OF THE CASH BALANCES IN THE INDIAN TREASURIES IN *India*, on the 30th April 1860; the Amount of Money estimated to be paid on account of the *India* Debt; the Amount of Deposits on account of Service Funds, &c. to be received and paid; the Amount of Advances to be repaid and repayable; the Receipts from and Disbursements on account of Railway Companies on the Capital Account in the Year ending the 30th April 1861; and the estimated Cash Balance on 30th April 1861.

	£. at 2 s. the Rupee.		MONEY to be paid on account of DEBT:	£.	£. at 2 s. the Rupee.
Balances in the Indian Treasuries on 30 April 1860 in India	-	-	Payment of loans	-	86,200
Deposits received in India, including miscellaneous funds, &c.	-	-	Treasury bills, payment of	-	£. 947,810
Sums received on account of service funds in India	-	-	Deduct transferred to stock	-	789,660
Repayment of advances in India, including foreign governments, bills payable, stores, and other receipts from London	-	-	Treasury notes, net payment	-	158,150
Receipts from railway companies on capital account in India	-	-		1,100	
Excess of income over expenditure in India	-	-	Deposits refunded in India, including miscellaneous funds, &c.	-	245,450
			Service funds in India	-	5,142,931
			Advances in India, including foreign governments, bills payable, advances on account of the Madras Irrigation and Canal Company, payments on account of London, and difference of supplies remaining unadjusted between the several Presidencies	-	1,223,770
			Disbursed on account of railway companies, capital account in India	-	5,311,116
				-	4,750,020
			Estimated cash balance in the Indian Treasuries on 30th April 1861	-	16,673,287
				-	13,452,326
				£.	30,125,613

(E. E.)

C. Hugh Lushington,
Secretary to the Government of India.

Financial Department,
16 October 1860. }

(A.)

COMPARATIVE STATEMENT of REVENUES and RECEIPTS in *India* in 1860-61.

	Revised Estimate, May 1860-61.	Sketch Estimate, 1860-61.	Increase.	Decrease.
REVENUES AND RECEIPTS:	£.	£.	£.	£.
Land Revenue - - - - -	18,502,400	18,325,455	- - -	176,945
Tributes and Subsidies from Native States - - -	522,965	543,025	20,060	—
Excise Duties in Calcutta - - - - -	52,100	52,000	- - -	100
Sayer Revenue - - - - -	355,650	365,415	9,765	—
Abkarry Revenue - - - - -	1,071,900	1,024,050	- - -	47,850
Moturpha (Madras) - - - - -	106,700	108,910	2,210	—
Trade Taxes (Punjab) - - - - -	230,000	222,480	- - -	7,520
Income Tax - - - - -	- - -	1,000,000	1,000,000	—
Miscellaneous Receipts in the Revenue Department - -	234,900	301,557	66,657	—
Customs - - - - -	3,869,330	3,868,110	- - -	1,220
Salt (exclusive of Customs Duty on Salt imported) - -	3,056,200	3,340,770	284,570	—
Opium - - - - -	5,769,295	5,478,900	- - -	290,395
Post Office - - - - -	626,320	705,081	78,761	—
Stamp Duties - - - - -	682,500	711,970	29,470	—
Mint Receipts - - - - -	373,890	333,920	- - -	39,970
Marine and Pilotage Receipts - - - - -	125,430	139,180	13,750	—
Judicial Receipts - - - - -	385,180	374,981	- - -	10,199
Contributions from Native States on account of Contingents	92,130	120,982	28,852	—
Interest on Debts due by the Nizam, and on other accounts	56,654	57,009	355	—
Miscellaneous Receipts in the Civil and Political Depart- ments - - - - -	277,276	324,894	47,618	—
Miscellaneous Receipts in the Public Works Department -	667,620	610,970	- - -	56,650
Miscellaneous Receipts in the Military Department - - -	704,220	759,960	55,740	—
REVENUES and RECEIPTS - - - - -	37,762,660	38,769,619	1,637,808	630,849
NET RECEIPTS RAILWAYS - - - - -	400,000	371,160	- - -	28,840
	38,162,660	39,140,779	1,637,808	659,689
Deficit - - - - -	8,356,527		659,689	
£.	46,519,187		978,119	

(Errors excepted.)

 Financial Department, }
 16 October 1860. }

 C. Hugh Lushington,
 Secretary to the Government of India.

(B.)

COMPARATIVE STATEMENT of EXPENDITURE in India in 1860-61.

	Revised Estimate, May 1860-61.	Sketch Estimate, 1860-61.	Increase.	Decrease.
EXPENDITURE:	£.	£.	£.	£.
Repayments, allowances, refunds and drawbacks - - -	- - -	55,270	55,270	—
CHARGES of collection and other payments in realisation of the revenues, including cost of salt and opium :				
Land, Sayer, Akbarry, &c. - - - - -	2,183,560	2,218,923	35,363	—
Customs - - - - -	151,881	174,262	22,381	—
Salt :				
Cost - - - - -	323,800	442,000	118,200	—
Charges - - - - -	302,029	310,174	8,145	—
Opium :				
Cost - - - - -	1,230,000	1,181,800	- - -	48,200
Charges - - - - -	149,900	153,200	3,300	—
Post Office - - - - -	453,330	548,158	94,828	—
Stamp - - - - -	41,760	38,286	- - -	3,474
Income tax - - - - -	- - -	75,500	75,500	—
Allowances and assignments payable out of the revenues, in accordance with treaties or other engagements - - -	1,167,951	1,320,801	152,850	—
Allowances to district and village officers and enamdars, in- cluding charitable grants - - - - -	1,150,700	1,140,830	- - -	9,870
TOTAL of the direct claims and demands upon the revenues, including charges of collection, and cost of salt and opium - - - - -	7,154,911	7,659,204	504,293	61,544
Charges of the civil and political establishments - - -	4,397,746	4,082,907	- - -	314,839
Judicial and police charges - - - - -	4,000,800	4,127,570	126,770	—
Buildings, roads, and other public works - - - - -	4,390,300	3,887,236	- - -	503,064
Military :				
Military general, including stores - - - - -	14,662,232	13,772,427	- - -	889,805
Local military - - - - -	614,088	618,775	4,687	—
TOTAL MILITARY - - - - -	15,276,320	14,391,202	- - -	885,118
Indian navy, and other marine charges - - - - -	888,900	785,280	- - -	103,620
Charges of the eastern settlements, exclusive of charges of collection, and other payments out of the revenues - - -	112,623	131,440	18,817	—
Mint charges - - - - -	255,300	225,937	- - -	29,363
Interest on debt - - - - -	3,124,070	3,108,520	- - -	15,550
EXPENDITURE IN INDIA - - - - -	39,600,970	38,399,296	711,424	1,913,098
Guaranteed interest (India) - - - - -	50,000	31,640	- - -	18,360
£.	39,650,970	38,430,936	711,424	1,931,458
				711,424
			£.	1,220,034

(Errors Excepted.)

Financial Department, 16 October 1860.

C. Hugh Lushington,
Secretary to the Government of India.

(Financial.—No. 205.)

To his Excellency the Right Honourable the Governor General of India
in Council.

My Lord,

India Office, London, 8 December 1860.

I HAVE received and considered in Council your Financial letter, dated the 16th October 1860, No. 207, and the estimates of the revenues and charges of India in 1860-61, therewith forwarded.

2. As stated in my Financial Despatch, dated the 27th ultimo, No. 189, it is

	Estimate 1850-60.	October Estimate 1860-61.
	£.	£.
Military General, including Stores -	17,048,877	13,772,427
Local Military -	662,788	618,775
	17,711,665	14,391,202
	14,391,202	
Less in 1860-61 - £.	3,320,463	

gratifying to observe the improved result apparent in these statements, and that observation is especially applicable to the military expenditure, the estimated reductions in which, as compared with your May estimates, amount to 885,118 £., making the total estimated military reductions during the current year 3,320,463 £. This reduction affords proof of the great exertions made by your Government, and by the Governments of Madras and Bombay, as well as by the subordinate officers of each Government, in effecting the reductions so imperatively called for.

3. The estimated decrease of 314,839 £. in the civil and political charges arises from a smaller amount being included on account of payments for compensation for losses during the mutiny, and affords no criterion of future expenditure.

4. The decrease in the Indian navy and Marine charges, estimated at 103,620 £., is temporary. I hope, however, that it will be practicable to effect considerable permanent reductions under this head.

5. Under buildings, roads, and other public works, there is an estimated reduction of charge of 503,064 £., but that can only be viewed as a postponement of expenditure.

6. Although, therefore, as regards the present year, the general result is to a certain extent satisfactory, no improvement is traceable in the more recent estimates in the permanent charges, except in the military department.

7. On the other hand, a serious increase is observable in the items embraced under the general head of charges of collection and other payments in realization of the revenues, including cost of salt and opium. Of the net increase shown in your most recent estimate, viz., 504,293 £., 70,000 £. is attributable to an augmentation of the cost of salt and opium, and 75,500 £. to the estimated charge of collecting the income tax. But deducting these sums, there remains an increase under the other items of 358,793 £.

8. I fear it must be anticipated that the last estimate is nearer the average annual expenditure than that of May, but I am desirous of knowing more particularly than is stated in your letter, upon what grounds the increase has been assumed.

9. There is also an increase of 126,770 £. under "Judicial and Police Charges," which it appears arises mainly from the retention at Bombay of extra levies of police, which it was supposed would be disbanded.

10. These estimated increases abundantly prove that the most strenuous and continued efforts on the part of your Government are demanded in order to keep down the civil expenditure.

11. You estimate that on the 30th April 1861 your cash balance will amount to 13,452,326 £., but you remark that great uncertainty exists as to the amount that may be actually realised from the income tax, that the demand on account of the China war may exceed the estimated sum, and that, even if the present estimate be realised, yet, as the balances diminish after the 1st May in each year, you entertain some doubts as to your being able to remit the sum of 1,000,000 £. without the risk of inconvenience, and you desire to be informed whether,

whether, in the event of your being unable to make the remittance without the aid of a loan, such loan should be raised in India, or whether the amount required can be provided for out of the 3,000,000*l.* which Parliament has granted power to borrow.

12. In regard to the uncertainty to which you refer, as to the amount that may be realised from the income tax, I am unable to form an opinion, but I do not at present see any ground for apprehending that a larger amount than has been already estimated will be required to be disbursed by you on account of the China expedition, and even if more should be required, the excess would be the same in effect as a remittance to this country of a similar amount. Of any such increase in the expenditure for the China expedition you will immediately apprise me.

13. Assuming that your estimate of the proceeds of the income tax is realised, and that the expenditure on account of the China expedition does not exceed the amount which I anticipate, I see nothing to disturb your estimate of the cash balances except the railway expenditure.

14. In my Financial Despatch, dated the 10th July last, No. 110, I informed you that it was expedient that your disbursements on account of railways in the current year should be limited to 4,750,874*l.* From the enclosures to your financial letter, dated the 6th September 1860, No. 184, it appeared that you considered that the outlay on that account, in 1860-61, would be 5,405,000*l.*

15. You subsequently informed me, by your railway letter of the 18th September, No. 79, that measures had been taken to limit those disbursements to 4,750,000*l.*, but my Railway Despatch of the 17th November, No. 94, relieved you from positive restriction as to railway expenditure in the current year, especially where it would be calculated to delay those sections of lines which are approaching completion, or which you may consider of primary importance.

16. It is not improbable, therefore, that your disbursements on this account may reach 5,405,000*l.* and may possibly go beyond that amount. By whatever sum those disbursements exceed 4,750,000*l.*, you will be deprived to that extent of the power of remitting to England. The sum of 1,112,711*l.*, which I stated in my Financial Despatch of the 10th July 1860, No. 110, that I calculated on your being able to remit, will consequently be diminished by the amount in which your expenditure on railroads shall exceed 4,750,000*l.*; and if, as is probable, the railway companies should be unable to pay a similar amount into the Home Treasury, I shall be prepared to borrow under the power obtained during the last session of Parliament.

17. It is essential that you transmit to me early intimation of any probable disbursements on this account, in excess of the allotment of 4,750,000*l.* above referred to.

18. Under any circumstances, and with reference to my Financial Despatch, dated the 30th November 1860, No. 194, I must again strictly enjoin that no loan be opened in India without my previous sanction.

19. In the event of your finding that any change is likely to occur in the items comprised in your present estimate, you will not fail immediately to inform me.

I have, &c.
(signed) C. Wood.

Financial Department.—No. 216 of 1860.

To the Right Hon. Sir *Charles Wood*, Bart., M.P., Secretary of State for India.

Sir,

In the statement, No. 2, that accompanied our Despatch, No. 207, dated the 16th October last, the cash balances in the Indian treasuries on the 30th April 1861, were estimated at 13,452,326 *l.*, after allowing for a disbursement on account of railway companies capital account in India of 4,750,000 *l.*

2. This last-mentioned sum was entered with reference to the instructions contained in your Financial Despatch, No. 110, dated the 10th July last, which gave us reason to believe that it was the intention of Her Majesty's Government strictly to limit the outlay on railways to 4,750,000 *l.* In accordance with this belief, orders were issued to the Public Works Department, and intimation of these orders was given to you in our Financial Despatch, No. 174, of the 15th August. The measures taken in the Public Works Department with a view to carry out those orders were duly reported in our Despatches noted in the margin.*

* P.W. Department,

.. Railway:

No. 65, dated 22d August 1860.

No. 74, dated 8th September 1860.

No. 79, dated 18th September 1860.

3. We have since received your Railway Despatch, No. 78, dated the 10th October 1860, in which, after acknowledging the receipt of our letter, No. 65, of the 22d August, and explaining that your Despatch of the 10th July was not framed as a restriction, you direct us to continue to make the necessary advances for the prosecution of the railway works, and, in the event of the expenditure of any company being estimated to exceed the amount standing at its credit, to await your further instructions before stopping the operations of the company so situated; adding, that should we find difficulty in providing the necessary funds, they will be supplied from England.

4. On receipt of this Despatch, the local governments were informed by the Public Works Department that no railway works now in progress should be restricted, and such information was called for as would complete the accounts of Indian expenditure of guaranteed capital on railways up to the 1st November, together with an estimate of probable expenditure for the entire current financial year.

5. We do not, however, think it desirable to await the receipt of these returns before reporting to you the effects which the removal of the restriction is likely, as far as we are at present informed, to have upon our financial

		Co's. Rs.
† East Indian:		
Main Line - - - from May to October 1860		1,13,73,237
Jubbulpore Line - - - ditto - - -		1,78,903
Eastern Bengal - - - ditto - - -		7,72,991
Calcutta and South Eastern - - - ditto - - -		3,42,211
Great Indian Peninsular - - - ditto - - -		42,89,404
Bombay, Baroda, and Central India, ditto - - -		23,63,714
Sind:		
Railway - - - ditto - - -		16,77,685
Indus Flotilla - - - ditto - - -		1,98,771
Madras Railway - - - ditto - - -		35,94,241
Great Southern of India - - - ditto - - -		9,20,782
	2 months estimated }	
Punjab:		
May to August - - - - -	3,73,055	
September and October, estimated - - -	1,80,000	
		5,53,055
		2,62,64,994
Estimated from November 1860 to April 1861, as above - - -	2,62,64,994	
Add, for excess in the second half-year, say - - - - -	75,00,000	
		3,37,64,994
		6,00,29,988
Or say - - - Rs.		6,00,00,000

we shall then have a total probable expenditure in India of guaranteed capital in 1860-61 of 6,00,29,988 rupees, or say 6,000,000 *l.*

6. This

6. This estimate will of course be open to revision on the receipt of the further returns called for by the Public Works Department from the local governments ; but it is not probable that those returns will give a smaller estimate of expenditure than 6,00,00,000 rupees, and it must be noted that the estimates before received from the railway companies themselves place the expenditure at a much larger amount.

7. We consider it necessary, therefore, to be prepared for a reduction in our cash balance on the 30th April next to the extent of at least 1,25,00,000 rupees,* on account of unrestricted advances to railway companies, independently of any diminution that may arise from a falling off of revenue consequent on the unfavourable season in the North Western Provinces, the Punjab, and Madras.

* 1,250,000 L.

8. The probability is, then, that the balance of (13,45,23,260 rupees) 13,452,326 L., exhibited in statement No. 2 that accompanied our Despatch of the 16th October as the probable balance in India on the 30th April next, will be reduced below 12,00,00,000 rupees ; and looking to this fact, and to the circumstances stated in para. 41 of our Despatch of the 16th October, we are clearly of opinion that it will not be safe for us to make any remittance to England during the current financial year in aid of the requirements of the Home Treasury ; and we are much disposed to think that it will be necessary, in order to enable us to meet the future demands of the railway companies, to supply us with funds from England at the beginning of 1861-62. On this point we shall report again when the regular estimates for 1860-61 have been received, which may be expected about the beginning of next month.

9. The state of the capital accounts of the railway companies, after making allowance for the assignments included in the estimate for the first six months of the year, as stated above, and assuming the amounts paid by the several companies at the amounts given in the statement that accompanied your Despatch, No. 78 of the 10th October, is exhibited in the annexed statement marked (A.), from which it appears that in three instances† the expenditure is in excess of the payments. But this statement is, doubtless, open to modification with reference to the transactions of the Home Treasury ; and we would beg to point out that in order to keep us fully informed of the real position of the several companies, it is essentially necessary that we should be favoured with a monthly complete return of all sums deposited and withdrawn by each company in England.

† 1. Madras : Main Line, including Bellary.
2. Bombay : Baroda and Central India.
3. Great Southern of India.

10. We have issued strict injunctions to our Accountant General, and to the accountants of the several local governments, to allow of no delay in reporting to you the monthly payments made from the Indian treasuries on account of the capital accounts of the several railway companies.

We have, &c.

(signed) *H. B. Frere.*
C. Beadon.

Fort William, 3 December 1860.

(Financial.—No. 22.)

To His Excellency the Right Honourable the Governor General of India in Council.

India Office, London,

2 February 1861.

My Lord,

1. I HAVE to acknowledge the receipt of your Excellency's financial letter, dated the 3d December last, No. 216.

2. You therein inform me that, consequent on the instructions conveyed to you in my Railway Despatch, dated the 10th October last, No. 78, to continue to make the necessary advances for the prosecution of the railway works in India, the several local Governments have been informed that no railway works now in progress should be restricted; that you anticipate that the disbursements in India on that account, in 1860-61, will amount to about 6,000,000*l.*; and that, in consequence of this larger expenditure on railways, it is necessary to be prepared for a reduction of your cash balance on the 30th April next to the extent of at least 1,250,000*l.*, as compared with the amount (13,452,326*l.*) stated in the enclosure to your financial letter, dated the 16th October last, No. 207, "independently of any diminution that may arise from a falling off of revenue, consequent on the unfavourable season in the North-West Provinces, the Punjab, and Madras."

3. You therefore deem it probable that the cash balances in India, on the 30th April next, will be reduced below 12,000,000*l.*, and that, under these circumstances, it would not be safe for you to make any remittance to England during the current financial year, while you are much disposed to think that it will be necessary, in order to meet the future demands of the railway companies, that you should be supplied with funds from hence at the beginning of 1861-62, but on that point you state that you will report again about the beginning of January.

4. In the estimate of the cash transactions of the Home Treasury for 1860-61, transmitted to you with my Financial Despatch, dated the 10th July last, No. 110, the probable receipts in England from the railway companies were stated at 6,972,000*l.*,* upon information furnished by them, and it was therein shown, as well as in my subsequent Despatch of the 22d August last, No. 136, that a remittance from your Government, during the current year, of 1,112,711*l.* would be necessary, in order to leave a cash balance in the Home Treasury, on the 30th April 1861, of 2,000,000*l.*

* From the Railway Companies - - - -	£. 6,912,000
From the Madras Irrigation and Canal Company	60,000
	£. 6,972,000

5. In regard to the required remittance from your Government, it is only necessary to observe, that my Despatch, No. 136, above referred to, contemplated an expenditure by you for railroads during 1860-61, of 4,750,000*l.*, and as you now expect to disburse 6,000,000*l.* on that account, the increased expenditure of 1,250,000*l.* renders it impracticable for you to make the required remittance to this country.

6. There is also much probability that the payments here by the railway companies will fall considerably short of their estimate of 6,972,000*l.*, and in that event there will be a deficiency in the resources of the Home Treasury to the extent not only of the sum which, in consequence of increased expenditure on railroads in India, you have been unable to remit, but also of the amount by which the payments into the Home Treasury of the railway companies in England are below the above sum of 6,972,000*l.* The necessity will, therefore, arise of Her Majesty's Government availing themselves of the power to borrow to the extent of 3,000,000*l.*, which was obtained during the last Session of Parliament, for the express purpose of making good any deficiency of the payments by the railway companies to meet the expenditure on their account in this country and in India.

7. With the cash balance of about 12,000,000*l.* which you anticipate will be in the Indian Treasuries on the 30th April next, it seems to me that you will be enabled not only to provide for your current expenditure, but also to make the necessary disbursements on account of railways for the commencement of the ensuing financial year. No arrangements on this subject, however, can be made until the receipt of further information from you.

8. The time has arrived when it is of great importance to form some estimate of the probable financial result of the ensuing year, 1861-62. As no statement has been received from you showing the probable revenues and charges of that year, any estimate which can be made in this country must be mainly based on the receipts and expenditure of the current year.

9. According to the most recent information from India, which was transmitted with your financial letter of the 16th October 1860, No. 207, the revenues and receipts in India, in 1860-61, were estimated at 39,140,779*l.*, or, excluding 371,160*l.*, the net receipt from railway traffic, which properly forms a deduction from the amount of guaranteed interest to - - - £.38,769,619

The charges in India were estimated at - - -	£.38,399,296	
Deduct—Compensation for losses in the mutiny, which is not an annual charge - - -	700,000*	
	37,699,296	
Charges in England, exclusive of interest on railway capital guaranteed - - -	5,357,993†	
Interest on railway capital guaranteed:—		
Payable in England - - - £.1,626,000†		
,, in India - - -	31,640	
	1,657,640	
Less—		
Net traffic receipts in India -	371,160	
	1,286,480	
		44,343,769
Estimated deficit in 1860-61, exclusive of payment for compensation for losses in the mutiny - - -	£.	5,574,150

10. In the foregoing estimate for 1860-61, the sum of 3,887,236*l.* is included among the charges for buildings, roads, and other public works, including repairs and military buildings, a sum nearly equal to the expenditure on the same account in 1856-57, the year preceding the mutiny, when it amounted to 3,937,568*l.* Her Majesty's Government are aware that about 1,500,000*l.*‡ was estimated by you as the expenditure in 1860-61 for military buildings; but as the charge on that account will henceforth be materially diminished, the amount of the reduction, added to the sum expended this year on reproductive public works, will be in future available for those works, without any increase of charge under the general head.

11. It

* In the Financial Letter from India, dated 29th June 1860, No. 144, the charges of the Civil and Political Establishments were stated at 4,397,746*l.*, including the compensation million. In the Financial Letter from India of the 16th October 1860, No. 207, the same charges are estimated at 4,082,907*l.* Decrease, 314,839*l.*, "owing principally to a smaller amount having been required to be paid for compensation." Therefore it is assumed that 700,000*l.* is included on that account.

† Per Financial Despatch to India, dated 22d August 1860, No. 136.

‡ In the Financial Letter from India, dated 29th June 1860, No. 144, the expenditure in India on public works in 1860-61 was estimated at 4,390,300*l.*, of which 1,500,000*l.* was on account of military buildings. In the more recent Financial Despatch from India of the 16th October last, No. 207, the total expenditure under the general head of Buildings, Roads, and other Public Works, &c., in 1860-61, is estimated at 3,887,236*l.*

11. It may be well here to observe, that the estimated deficit of 5,574,150 *l.* in 1860-61 includes no less than 1,286,480 *l.* for interest on railway capital guaranteed, after deducting traffic receipts. To this charge on account of railroads, should also be added that incurred in consequence of the disbursements to the railway companies in India, being set off at 1 *s.* 10 *d.* the rupee, instead of 2 *s.*, which each rupee represents in the Indian accounts, and which will probably amount to 500,000 *l.* There is, therefore, a total charge on the revenues of India for the year 1860-61, of 1,786,480 *l.** on account of the construction of those great works of public improvement.

Note.—The contracts with the railway companies stipulate that the sums drawn by them from the Indian treasuries shall be set off at the exchange of 1 *s.* 10 *d.* the rupee. As each rupee represents 2 *s.* in the Indian accounts, there is consequently a charge on the Indian revenues to the extent of this difference in respect of the sums disbursed from the Indian treasuries on account of the railway companies. On the sum to be expended in this year, viz., Rs. 6,00,00,000, this amounts to 500,000 *l.*

* 1860-61.

Guaranteed interest on railway capital, less traffic receipts	£.
Additional charge by rate of exchange on railway disbursements in India	1,286,480
	500,000
	<u>£. 1,786,480</u>

12. In estimating the permanent financial position of India, it is only right to advert to the distinction between the charge for interest on railway capital guaranteed and other charges on Indian Revenues for State purposes, inasmuch as a portion of that interest, if not the whole, may possibly be hereafter repaid to Government, as railways become remunerative. It has been urged, that on this ground it might have been justifiable to exclude this item from the charges, and to treat it as an advance repayable; but as the prospect of repayment is uncertain, and to some extent remote, it has been considered proper to include the interest paid as an extraordinary charge on the annual revenue of India, leaving future repayments to be accounted for as extraordinary receipts.

13. The annual deficit, then, which will have to be dealt with at the close of 1860-61, may be assumed at five and a half millions.

14. The sum included among the estimated receipts of that year on account of income tax was 1,000,000 *l.* Of the probable out-turn of that tax in 1861-62, Her Majesty's Government are unable to form any satisfactory estimate, but assuming that your expectation,† that in a full year a sum little short of three and a half millions may be looked for as the total produce of the new taxes, will be realised in 1861-62, the deficit to be dealt with will be reduced to about three millions.

15. It is obvious that this deficit can only be met by reduction of charge, and that principally in the military department. Her Majesty's Government are fully sensible of the zeal which has been exhibited by the several governments and departments in effecting reductions, but the efforts that have already been made in that respect must not be relaxed until the expenditure is brought within the income, and the difficulties in the way of effecting that object would only be increased by delay.

16. We have not as yet received any complete statement of the reductions to be made in the native army, nor any distinct information as to the regiments of the line which will return to England. I am, therefore, unable to estimate what amount of reduction of charge may be looked for in 1861-62 on that account, but it ought to be very considerable. The departments of the Commissariat and Ordnance, as well as all others connected with the receipt and expenditure of stores, also afford an extensive field for the exercise of retrenchment and economy, and towards the accomplishment of that object the new system of appropriation estimate will materially aid by bringing immediately under your notice the requirements and expenditure of each department of the several governments. The further reduction of charge in 1861-62 to the extent of three millions, will, without doubt, demand your most strenuous efforts, but the exigencies of the State imperatively demand that those efforts should be applied, and Her Majesty's Government are persuaded that no further injunction is required in order to stimulate the several authorities to the work.

17. If

† Financial letter from the Government of India, dated 18th June 1860, No. 143.

17. If by your exertions this reduction can be effected, the total charges in India and in England in 1861-62 will be brought within the income. In those charges are included of course the charges in England for that year, which, according to the best estimate that can at present be prepared, a copy of which is forwarded herewith, will probably amount to 5,323,066 *l.*, and the whole of that sum must necessarily be provided out of Indian revenues.

	£.	£.
Military and other public stores exported and to be exported - - -	944,470	
Coals for the use of steam vessels in India - - - - -	37,176	
Freight of stores to India - - - - -	24,000	
On account contract for constructing a pier at Madras - - - - -	36,616	
		1,042,262
Bills of Exchange from India - - - - -	36,000	
Dividends on India Loan property transferred to books in England - - -	80,000	
Advances on account, civil, military, and other funds - - - - -	445,000	
India Annuity Funds, Civil Service Annuities payable in England - - -	245,000	
Family remittances, remittances by Administrator General, and miscellaneous disbursements on account of India - - - - -	325,000	
		1,131,000
Interest on railway capital guaranteed - - - - -		1,851,210
	£.	4,024,472
Charges on the Revenues of India - - - - -		5,323,066
	£.	9,347,538

18. There are, however, as you are aware, many payments in England beyond the charges on the revenues of India, as there are receipts in India from other sources than taxation. Of the receipts in India you can judge, but the payments in England are estimated, as per margin, at 4,024,472 *l.*

19. This sum added to the amount chargeable on the revenues of India, but to be disbursed in England, makes up a sum to be provided in this country of 9,347,538 *l.*, for payments to be made here.

20. What the expenditure on railroads in India for 1861-62 may amount to, or what the sums to be paid into the Home Treasury by the railway companies may be, I am at present unable to form any opinion. I hope, as soon as it may be practicable, to receive from you an estimate of the probable expenditure on railroads in India, and I shall call upon the different companies to furnish me, as soon as possible, with an estimate of their probable payments. This, however, must to a great extent be uncertain, depending as it does on the state of the money market, as well as on the credit of the different railway companies.

21. It is impossible, therefore, for me to give any instructions in regard to the mode of providing the amount required for home disbursements until the receipt of the information promised in your letter of the 3d December 1860, No. 216. It must be provided in some way or other out of receipts in India, or by payments from the railway companies here, in respect of disbursements made by you in India on their account. Whatever sum may be disbursed by you on account of railways in 1861-62; must be regarded as a payment in diminution of the aggregate amount which would otherwise be required to be remitted by you in that year, and I will communicate further to you on this subject when I am in possession of more complete information.

I have, &c.
(signed) Chas. Wood.

ENCLOSURE to Financial Letter to *India*, dated 2 February 1861, No. 22, Para. 17.

ESTIMATE of the DISBURSEMENTS of the HOME TREASURY of the Government of *India*
for the Year 1861-62.

CHARGES on the REVENUES of India :	£.	£.
Dividends to proprietors of East India Stock - - -	629,970	
Interest on Home Bond Debt, Debenture Loans, and India 5 per cent. Stock - - - - -	1,255,760	
Interest on temporary loans - - - - -	17,070	
Amount to be paid under the postal arrangement - - -	64,000	
Red Sea and Indian Telegraph Company: Her Majesty's Paymaster General, for the portion of interest chargeable to India - - - - -	17,500	
Transport of troops - - - - -	88,866	
Furlough and retired pay to military and marine officers, including colonel's allowances - - - - -	820,400	
Retired pay and pensions of St. Helena establishment -	2,000	
Imperial Government, regimental and other claims - -	1,400,000	
Payments under Act 4 Geo. 4, c. 71: Retired pay, pensions, &c., of Her Majesty's troops serving or having served in India - - - - -	60,000	
Civil Establishments of India :		
Absentee allowances - - - - -	60,000	
Annuities of Madras Civil Fund of 1818 - - - - -	6,000	
Mission to the Court of Persia - - - - -	12,000	
Her Majesty's establishments in China - - - - -	12,000	
Her Majesty's Paymaster General on account of convicts transported from India to Australia - - - - -	6,000	
Charges General: Home establishments, civil, military, and maritime pensions, recruiting charges, allowances for outfit, &c. - - - - -	656,500	
Amount that may be required for the new India Office -	215,000	5,323,066
OTHER DISBURSEMENTS in England on account of India :		
Military and other public stores exported and to be exported	944,470	
Coals for use of steam vessels in India - - - - -	37,176	
Freight of stores to India - - - - -	24,000	
On account contract for constructing a pier at Madras -	36,616	1,042,262
Bills of Exchange from India - - - - -	36,000	
Dividends on India loan property transferred to Books in England - - - - -	80,000	
Advances on account civil, military, and other funds - -	445,000	
India Annuity Funds: Civil Service Annuities payable in England - - - - -	245,000	
Family remittances, remittances by Administrator General, and miscellaneous disbursements on account of India -	325,000	1,131,000
Interest on railway capital guaranteed - - - - -	- - -	1,851,210
	£.	9,347,538

EAST INDIA (FINANCES).

COPIES of CORRESPONDENCE between the Secretary of State for *India* and the Governor General of *India* in Council, on the subject of the GENERAL FINANCES of *India*, subsequent to the CORRESPONDENCE on the PROPOSED FINANCIAL MEASURES in *India*, presented during the last Session of Parliament.

(*Mr. Henry Baillie.*)

*Ordered, by The House of Commons, to be Printed,
18 February 1861.*

RETURN to an Address of the Honourable The House of Commons,
dated 7 May 1861 ;—for,

“COPY of CORRESPONDENCE between the Secretary of State for India and the Governor General of India in Council, on the subject of the GENERAL FINANCES of *India* (in continuation of the Correspondence presented on the 15th day of February 1861):”

“And, of recent CORRESPONDENCE on the subject of RAILWAY EXPENDITURE in *India*, and the course proposed to be taken with reference to the several Railways now under construction in that Country.”

India Office, }
7 May 1861. }

T. L. SECCOMBE,
Secretary, Financial Department.

(*Mr. Crawford.*)

Ordered, by The House of Commons, to be Printed,
9 May 1861.

COPY of CORRESPONDENCE between the Secretary of State for India and the Governor General of India in Council, on the subject of the GENERAL FINANCES of *India* (in continuation of the Correspondence presented on the 15th day of February 1861).

Financial Department.—No. 16 of 1861.

To the Right Honourable Sir *Charles Wood*, Bart., M. P., Secretary of State for India.

Sir,

Fort William, the 5th February 1861.

THE regular estimate for the current year having been completed, we have the honour to forward the accompanying statements, Nos. 1 and 2, showing the estimated revenues and charges of India in 1860-61, and the estimated cash balances in India on the 30th April 1861.

2. From the statement, No. 1, it will be observed that the excess of income over expenditure in India has been estimated at 305,896 *l.*, which shows a decrease of 403,947 *l.*, as compared with the amount (709,843 *l.*), shown in the sketch estimate.

3. The estimated ultimate result, *i. e.*, the result arrived at after taking into account the estimated home charges, exclusive of stores, and the payment of interest on railway capital guaranteed in 1860-61, is a deficit of 6,678,097 *l.*, as shown below :—

	£.
Estimated charges in India - - - - -	39,610,885
Estimated home charges, excluding stores - - - - -	* 5,357,993
	£. 44,968,878
Interest on railway capital, guaranteed, in England - - - - - * £. 1,626,000	
Interest on railway capital, guaranteed, in India 36,010	1,662,010
TOTAL Charges - - - - - £.	46,630,888 °
DEDUCT--	
Estimated revenues in India - - - - - £. 39,509,631	
Net traffic receipts from railways in India - - - - - 443,160	39,952,791
Ultimate Result - - - Deficit - - - £.	6,678,097

4. From the statement, No. 2, it will be observed that the cash balance now estimated to remain in the Indian treasuries on the 30th April next, is 11,448,135 *l.*, in place of 13,452,326 *l.*, assumed in the sketch estimate, showing a decrease of 2,004,191 *l.*

5. The

* The Home Charges taken from the statement, dated 27th July 1860, presented to Parliament, and printed by order of the House of Commons, on the 30th July 1860.

5. The principal items of this deterioration are the following :—

RECEIPTS.			DISBURSEMENTS.		
	Increase.	Decrease.		Increase.	Decrease.
	£.	£.		£.	£.
Revenues in India -	812,012	-	Charges in India -	1,215,959	-
Deposits in India, including Miscellaneous Funds, & -	313,862	-	Payment of Loans and Treasury Bills, &c. -	221,250	-
Railway Companies, Capital Accounts in India	40,792	-	Deposits, &c. -	421,809	-
Advances, &c., including stores, &c., from London	697,826	-	Service Funds -	26,830	-
Service Funds -	49,965	-	Advances, &c. -	920,809	-
Cash balance on 30th April 1860 -	137,989	-	Disbursed on account of Railway Companies, Capital Account -	1,249,980	-
			Net Increase in Disbursements (Worse) -	4,056,637	-
			Deduct.—Net Increase in Receipts (Better) -	2,052,446	-
Net Increase in the Receipts (Better) -	2,052,446	-	Net Deterioration in the estimated Cash Balance on 30th April 1861 £.	2,004,191	-

6. The net increase of 812,012 *l.* in the "Revenues," results from a gross increase of 1,370,648 *l.*, and a gross decrease of 558,636 *l.* See Comparative Statement marked A.

7. The principal items of improvement are "Abkarry Revenue," "Salt," "Opium," "Stamp Duties," "Contributions from Native States on account of Contingents," miscellaneous receipts in the "Civil and Political Departments," "Public Works," and "Military Departments."

8. The increase of 163,514 *l.* in the receipts of the "Abkarry Revenue," is estimated partly with reference to the actual collections of the last year in the Punjab and Pegu, but 124,614 *l.* of the amount is owing to a general average increase in Bengal of three rupees per seer in the selling price of Abkarry opium; and to an increase in the duties on rum, ganjah, and country spirits, for which a proper allowance was not made in the sketch estimate.

9. We anticipate an increase of 50,860 *l.* under "Salt," chiefly in the North-Western Provinces, owing to the duty on salt imported into those Provinces having been raised, under Act 1 of 1860, from two rupees to *Rs.* 2. 8 *a.* per maund. In his sketch estimate, the Accountant assumed the collections from duty on salt at 450,000 *l.*; but he now expects that they will rise to 500,000 *l.*, which, we hope, will be realised. The duties on salt in Bengal, the Punjab, Madras, and Bombay, are credited under "Customs" in the Parliamentary returns, while the duty levied on salt in the North Western Provinces is shown under the head of "Salt." As this is inconsistent in principle, we propose to assimilate the mode of exhibition in future.

10. The improvement of 159,799 *l.* under "Opium" is assumed with reference to the actual sales in Bengal up to the end of January last, and to enhanced prices expected to be realised at the sales of February, March, and April, which have been estimated (in consideration of the high rates of the sales of the last three months) at 1,925 rupees per chest, instead of 1,825 rupees, as shown in the estimate of the Accountant of Bengal.

11. We expect larger receipts from stamp duties to the extent of 120,700 *l.*, in consequence of the operation since October of some of the provisions of Act XXXVI. of 1860.

12. The increase of 131,880 *l.* under "Contributions from Native States on account of Contingents" arises principally from the transfer to this head in the regular estimate of 143,000 *l.* on account of receipts from Scindiah's ceded districts, hitherto shown under "Debt," less a decrease of 10,000 *l.* in the receipts from other native States.

13. The increase of 356,595 *l.* under "Miscellaneous Receipts in the Civil and Political Departments" is attributable to the credit, in the present estimate, of 343,606 *l.* on account of the value of territory ceded to the Rajahs of Puttiallah, Nubha, and Jheend.

14. Of the increase of 62,637 *l.* in the "Miscellaneous Receipts of the Public Works Departments," 20,000 *l.* appears in the North Western Provinces, and is expected in the collection of canal rents derivable from the Ganges Canal and its branches; 20,000 *l.* are in Bengal, attributable chiefly to larger sales of old materials, and to an expected augmentation in the collection of tolls on roads, bridges, &c.; and 11,200 *l.* are under the Government of India, on account of a contribution received from the Gwalior durbar, and from the Manipore Road dues for the construction of the Agra and Bombay Road.

15. The increase of 228,455 *l.* under "Miscellaneous Receipts of the Military Department" is principally owing to the Accountant General to the Government of India having raised the amount given in his Sketch Estimate from 359,020 *l.* to 552,480 *l.*, on account of the sale of rum, malt liquor, stores, and stock articles of the commissariat department, &c., in consequence of information recently received by him, and to anticipated additional sales of unserviceable stores in Bombay, to the extent of 37,900 *l.*, over and above the Sketch Estimate.

16. Against these items of increase have to be set the principal items of decrease in the revenues, viz., "Land Revenue," "Customs," and "Income Tax."

17. The expected decrease under "Land Revenue" (viz., 178,904 *l.*) arises from a reduction to the extent of about 150,000 *l.* in the Punjab, and 30,000 *l.* in the North Western Provinces, owing to failure of crops, reductions which, under the circumstances, appear small, but which have not been entered at a higher figure in consequence of the assurance of the Lieutenant Governor of the North Western Provinces that the greater part of the loss likely to be caused by the drought will fall upon the year 1861-62, and that the amount now estimated will probably be realized within this year.

18. The net decrease of 99,433 *l.* under "Customs" arises from a gross decrease of 160,910 *l.* in Bengal, less gross increase of 61,477 *l.* in other Presidencies. The gross decrease results from our having, on information recently received, reduced the Bengal accountant's estimate of custom's collections from 2,328,910 *l.* to 2,088,910 *l.* The increase is partly the result of the operation of the higher tariff established under Act VII. of 1859, under the Governments of India, Madras, and Bombay, and partly of an increase in the rate of duty on salt imported into the Delhi territories, which were short-estimated in the sketch.

19. We have reduced our former estimate of the receipts from income-tax by 196,450 *l.*, in consequence of the actual collections up to the end of November last being much less in some of the Presidencies than was originally anticipated. It must be observed, however, that the receipts in Bengal from this source, estimated by the Accountant at only 35,000 *l.*, have been increased to 150,000 *l.*

20. Should the proposed Act for the imposition of a tax on trades and professions be introduced within the year, it will cause a further falling off under the head of Moturpha.

21. The increase of 313,862 *l.* in the receipts on account of "Deposits," &c., calls for no remark, as an increase of 421,809 *l.* appears under the disbursements of the same head.

22. The increase of 697,826 *l.* under "Advances, &c.," is chiefly in "Bills payable" and "Advances repayable" of the several Presidencies, and calls for no remark, as it is nearly met by an increase in the disbursements.

23. The increase of 137,989 *l.* in the cash balance in the Indian treasuries on the 30th April 1860 arises from the closing balances of the actual receipts and disbursements of 1859-60 of the several Presidencies having been shown as the opening balance in the regular estimate of 1860-61, while in the sketch the balance was taken from the cash balance returns which were partly estimated.

24. With

24. With respect to the disbursements, the net increase in the charges in India of 1,215,959*l.*, results from a gross increase of 1,870,672*l.*, and a gross decrease of 654,713*l.*

25. The principal items of increase appear under "Allowances and Assignments payable out of the Revenues," "Buildings, Roads, and other Public Works," "Military," "Indian Navy," and other marine charges, "Interest," and "Loss by exchange on Railway transactions." See Comparative Statement marked (B.)

26. The increase of 102,064*l.* in the amount of "Allowances and Assignments payable out of the Revenues in accordance with Treaties and other engagements," is owing principally to provision having been made in the present estimate for the increase of the stipends, donations, &c., granted by you in your Political Despatch, No. 50, dated 11th June last, to the families of the late Hyder Ally Khan and Tippoo Sultan.

27. The charges on account of "Buildings, Roads, and other Public Works," have been assumed at 196,765*l.* more than in the Sketch Estimate, owing principally to provision being now made to the extent of 10 lacs for the construction of works in the North Western Provinces and the Punjab for the relief of the inhabitants of the famine-stricken districts in those provinces; to the importation from England of machinery and other stores to the value of seven lacs during the current year for the Public Works Department in Madras; and to the recent allotment of a sum of three lacs for the opening up of the Godavery, over and above the amount sanctioned in the Budget of the Public Works Department for the Madras Presidency.

28. The increase under "Military Charges" of 887,803*l.* is distributable under the several Governments, thus:—

	Increase.
Government of India - - - - -	£. 424,118
„ Madras - - - - -	348,330
„ Bombay - - - - -	115,355
	£. 887,803

29. The increase under "Government of India" arises from the augmentation of the Ordnance Commissariat charges by 22,500*l.* of the miscellaneous charges of the Pay Department by 72,500*l.*; and of the Commissariat charges by 390,000*l.*; as also from the probable payment of 38,900*l.*, being a moiety of the charges to be incurred during this year on account of the Persian Expedition, less reductions expected in other items. It is hoped, however, that the measures that have been taken for the reduction of the military charges will have some effect in reducing them below the limits assumed.

30. The increase in Madras and Bombay are chiefly owing to our expectations of reduction not having been fully realised. But also, in the case of Madras, to an additional debit on account of stores from England to the extent of 13 lacs, which were not, it appears, either expected or required.

31. The increase of 71,590*l.* in the "Indian Navy and other Marine charges" is in consequence of the purchase of vessels for the Bengal Marine, augmentation to the strength of the Indian navy, and the purchase of a larger quantity of stores in this country.

32. The increase of 60,299*l.* under "Interest" is in consequence of larger payments being now assumed on account of interest on Treasury notes belonging to the several service funds, and on account of arrears of interest due to the Puttiallah and Nubha chiefs.

33. In obedience to the orders contained in your Financial Despatch, No. 136, dated 22d August last, the amount of loss by exchange on railway transactions, before shown under charges of the civil and political establishments, has now been exhibited distinctly, hence the increase under that head. The loss estimated is more than the amount shown in the Sketch Estimate, in consequence of the restriction imposed by you on the grant of advances to the several Railway Com-

panies being now removed, under the instructions contained in Railway Despatch, No. 94, dated 17th November last.

34. The principal items of decrease are "Cost of Opium," "Civil and Political establishments," and "Judicial and Police charges."

35. The decrease of 70,300*l.* in the cost of opium is chiefly owing to the amount of advances in Bengal being now estimated at a smaller sum than was assumed in the Sketch Estimate, on the supposition that a smaller extent of land will be brought under cultivation.

36. The decrease of 398,456*l.*, under "Civil and Political Establishments" is nominal owing to the exhibition, in a separate and distinct entry, as before explained, of the loss by exchange on railway transactions in India, which was before entered under this head.

37. Under "Judicial and Police Charges" a decrease of 123,070*l.* is anticipated, principally from reductions in the police establishment in Oudh, and in the charges of the criminal courts in Lower Bengal and the Punjab, and from "Bengal Mutiny Charges," borne by the Bombay Presidency, not being estimated for in the present return.

38. The increase of 221,250*l.*, under "Payment of Loans and Treasury Bills, &c.," is chiefly owing to larger payment of temporary loans in the Punjab, due to the rajahs of Puttiallah and Nubha, which are met, however, by receipts under the head of "Miscellaneous Receipts in the Civil and Political Departments," as mentioned above.

39. Under "Deposits, &c." appears an increase of 421,809*l.*, which calls for no remark, there being, as already observed, an increase of 313,862*l.* under the receipts of the same head.

40. Of the increase of 920,809*l.* under "Advances, &c." 344,660*l.* is on account of Her Majesty's Government, chiefly in advances and payments on account of the Expedition to China; while 192,256*l.* and 361,468*l.* appear under "Bills payable" and "Advances repayable" of the several Presidencies respectively; but, as already observed, a large increase appears under receipts on these accounts.

41. The increase of 1,249,980*l.* under "Advances to the Railway Companies in India," is owing to the removal, in accordance with the instructions contained in your Railway Despatch, No. 78 of 1860, dated 10th October last, of the restrictions before imposed. The payments are now entered at 6,000,000*l.*, in accordance with the estimate prepared in the Public Works Department, in place of 4,750,200*l.* assumed in the Sketch Estimate.

42. Having now completed our explanation of the Regular Estimate, we proceed to offer a few remarks on our general financial position and prospects.

43. The estimated cash balance on the 30th April 1861, is shown to be 11,448,000*l.*; but from this must be deducted the sum held in deposit for prize money, which will shortly be payable, amounting to 664,000*l.*

44. The effective cash balance at the commencement of the financial year 1860-61 will, therefore, not exceed 10,750,000*l.*

45. A cash balance of 10,000,000*l.* has always been considered as the amount below which it was not prudent to go in ordinary times; and looking at the uncertainty which necessarily attaches to our estimates, when so many new elements, both of taxation and of reduction of expenditure are involved, and at the possible contingencies of the famine, we may fairly say that we shall commence the year with a cash balance reduced to the minimum point at which it is possible to conduct the Government of India.

46. This being so, what are the prospects for the ensuing year? Of course detailed and accurate estimates are impossible until a later period, but the general results are sufficiently obvious to enable the Home Government to arrive at a just appreciation of the actual position.

47. The estimate of the year 1860-61, as now completed, shows a total deficit of 6,678,000*l.*

48. We

48. We will proceed to point out how this result may probably be modified in 1861-62, according to the best estimates that can now be formed, proceeding on the basis of the existing taxation, which includes the income-tax, and increased salt and stamp duties, and leaving for further consideration all question of new taxes.

49. Firstly. As regards revenue. The year 1861-62 will be better than 1860-61 by the increased produce of the income-tax.

50. We have taken 803,000 *l.* as the probable receipt from income-tax for the financial year ending 30th April 1861. The assessments are not yet sufficiently complete to enable us to speak with confidence as to the final result, and the accounts from different districts are very various. In some cases exceeding, in others falling short of our expectation: on the whole, however, we are disposed to hope that the result may be favourable, and that the full year's collection of 1861-62, with the arrears of the previous half year not collected by the 30th April, may give us a total receipt, for 1861-62, of 2,500,000 *l.*, or even of 2,800,000 *l.*, being 2,000,000 *l.* more than the receipt from income-tax in 1860-61.

51. From stamps, also, we hope to realise a small increase.

52. These, however, are the only considerable heads to which we can look for increase. On the other hand, the revenue from Opium and Customs is, we fear, likely to fall off heavily in the ensuing year.

53. The receipt of 5,638,000 *l.* from Opium in 1860-61 will only have been realised by prices ranging at an excessive height, which can hardly be maintained.

54. The average price realised at the Government sales, for the last two months, has been over 2,000 rupees per chest—a price which has not been touched for many years past, and at which, it is certain, that the article cannot be now exported to China with a profit.

55. Formerly, the supply of Bengal opium used to range at about 35,000 to 40,000 chests, and the price at 1,000 to 1,200 rupees per chest; and the present limited supply and excessive price undoubtedly tend to endanger this important branch of revenue, both by limiting consumption and by stimulating production in China and other quarters. At the same time, a return to a sounder state of things can hardly be effected without a temporary loss to the Government, which suffers both from having to pay a higher rate on a larger number of chests, and, for a time at least, from receiving a smaller gross amount for a larger production.

56. The receipts from Customs are now falling off heavily at Calcutta, and, although we trust that this may not be continued throughout the entire year, we cannot conceal from ourselves that a considerable decrease must be expected.

57. The recent revision of the Custom's tariff, however just and necessary, is yet tantamount to a large reduction of rates in excess of 10 per cent., which had been levied last year on imports shipped before the effect of the tariff was fully understood.

58. An equal importation would, therefore, yield a less revenue. But in the existing state of things, it is out of the question to expect an equal amount of imports for the next 12 months. The market here had been glutted by the large imports of the two preceding years, and the famine in the North West has checked that increase of consumption which might have given relief. Consequently the import trade has been for some time a losing one, and must be expected to fall off, until more favourable times, when it will doubtless take a fresh start and advance beyond its present amount.

59. The land revenue will also, we fear, show some falling off, as the spring crops were never sown in considerable districts of the North West, and part of the Punjab, so that a total failure of the crop, on which next summer's collection is based, appears inevitable in those districts.

60. The trade taxes (Punjab) amounting to 213,000 *l.* will also disappear from next year's receipts, being absorbed in the Income Tax.

61. On the whole, we think it would be imprudent, under present circumstances, to take a more sanguine estimate of the revenue of 1861-62, than to suppose that the increase from Income Tax and stamps may balance the falling-off from other ordinary sources.

62. If so, the total revenue of the year would be below that of 1860-61 by about 500,000 *l.*; the revenue of the present year being swelled to that extent by various miscellaneous receipts, which, as shown above, cannot be expected to recur.

63. On the most favourable view, we can hardly venture to hope that the revenue of 1861-62 will do more than make up for the deficiency of those casual receipts, and show a total equal to that of 1860-61.

64. Secondly. As regards expenditure. Your Despatch of the 22d August 1860, enters so fully into the subject, as to dispense with the necessity of any lengthened argument to show, that, however strictly economy may be enforced, it is only under the head of military and police charges, and military buildings, that any important reductions can be expected.

65. The total military expenditure in India for the year 1860-61 as shown by the regular estimate, is now 15,279,000 *l.* We have shown why this is in excess of the Sketch Estimate, which was based, not upon actual estimates, but upon the hope that the reductions recommended by the Military Finance Commission would be carried into effect in sufficient time to affect the result of the financial year.

66. This hope now appears to have been too sanguine; and delays have occurred in carrying out some of the more important reductions.

67. At the same time large reductions have been made, and are in progress, and we are thoroughly impressed with the imperative necessity of carrying them out to the fullest extent practicable, without a moment's delay.

68. In forming a financial estimate, however, for the coming year, it must be borne in mind—

Firstly. That reductions, however beneficial ultimately, are in some cases attended with a present increase of expense from the necessity of giving gratuities to troops disbanded, and other causes.

Secondly. That the latest revised estimate of the Military Finance Commission, based on a force, both Native and European, considerably below any yet decided upon or suggested in your military Despatches, still shows an Indian expenditure of 12,898,000 *l.*

69. We have no doubt that this figure may admit of further reduction, hereafter, when the civil police is fully organized; but, in the meantime, it must be taken as the lowest estimate which has been proposed for next year, in anything like a tangible and practical shape.

70. It implies a diminution of military expenditure of nearly 2,500,000 *l.* below that of 1860-61, and a reduction of the total cost very nearly to the established cost of the year before the mutiny; the actual cost of that year having only been kept down to 11,491,000 *l.* by the extreme deficiency of "effective" as compared with "established" strength, especially of the European army.

71. To attain such a result within a few months of the present time, will indeed be an arduous task, requiring the zealous co-operation both of the authorities here and of the Home Government, and, although under the pressure of financial necessity, we shall apply ourselves resolutely to its accomplishment, it would be too sanguine to base estimates on the supposition that any larger reduction can be effected within the year.

72. In this estimate of military expenditure, the head of "stores" is included; and it is absolutely essential that rigid economy should be observed in this respect, and that no "stores" should, on any account, be purchased or shipped for India in England, unless upon a distinct requisition based on the fullest consideration here, both that the stores are really required, and that they cannot be obtained at a lower price in India.

73. As regards police, we hope for a considerable reduction, though the main saving, from a complete organisation of civil police throughout the country, must be looked for in the opportunity which will thus be afforded for still more extensive reductions of the army.

74. The expenditure on barracks and military works will also be reduced by an amount depending very much on the number of European troops whom it may be finally decided to retain.

75. We shall also apply ourselves to the charges for the Indian Navy, with a view to enforce reductions.

76. Under other heads of Indian charge, we fear that no material reduction can be looked for, and upon some of them, as the cost of opium, charge of collecting income tax, and cost of civil, political, and judicial establishments, we should rather apprehend that some small increase may be inevitable, and that the expenditure on civil public works has been reduced to a point which cannot be long maintained without serious detriment to important interests.

77. As regards home charges, the amount of guaranteed railway interest, and of interest on debt (assuming the power of borrowing 3,000,000 *l.* to have been exercised), will have increased; but notwithstanding the paragraph in your Despatch of the 22d August 1860, in which you state "that no material reduction in the home charges can be anticipated," we should earnestly hope that a large reduction of the home military charges may have been found possible.

78. It is certain that the European military force in India was maintained before the mutiny at a vastly less proportionate ratio of home to Indian expenditure than now prevails, and it is equally certain that nothing but the most rigid economy, in England as well as here, can avert the alternative of a financial crisis, ending, not improbably, in the result of entangling the mother country in a series of indefinite loans or guarantees to support her Indian empire.

79. We doubt not, therefore, that every effort will be made at home to reduce expenditure, and every assistance given us in relieving our finances, promptly, from the pressure of any men or military establishments which are found from time to time not to be indispensable for the safety of India.

80. But even with this, the position will remain one of great gravity.

81. We have shown that the deficit of the current year is 6,678,000 *l.*, and that according to any estimate which it is prudent to make, the revenue of next year (apart from new taxes) may be below that of 1860-61, and can hardly exceed it.

82. On the other hand, the utmost reduction of expenditure which it seems at all feasible to contemplate, can hardly be expected to exceed 2,000,000 *l.* to 3,000,000 *l.*

83. It is evident, therefore, that beginning the year with a bare cash balance, we shall be spending, at the present rate, 6,678,000 *l.*, and on the most favourable supposition, 3,500,000 *l.* to 4,000,000 *l.* in the year beyond our income, and this apart altogether from the question of railway expenditure, as to which we shall be, after May, in a position of absolute inability to make any large advances, and shall be compelled to suspend the works, unless supplied by remittances from home.

84. In this state of things, there are manifestly but three courses open. To augment our revenue by further taxes, to resort to loans, or to insist on such further reductions as shall make our income sufficient for our expenditure.

85. The alternative of a loan in India, to which you so justly and forcibly object in your Despatches of the 30th November and 8th December, is scarcely a practical one, even if the restrictions contained in those Despatches were withdrawn, as it is very doubtful whether any considerable sum could be raised, unless, as was the case two years ago, credit in India was supported by successful operations in the London money market.

86. The operation of the double income tax would be a most serious drawback to the success of any loan here, and the effect of loans attempted in India, avowedly as temporary expedients, to cover a constantly recurring deficit, would be in the last degree damaging to the reputation and credit of the Government.

87. As regards new taxes, the Licensing Bill, now pending, is the last of the measures embodying the financial scheme proposed by the Government last year.

88. It would be highly undesirable to re-open the question of fresh taxation after this Bill has passed.

89. On the other hand, it is evident, that as it now stands it could not be expected to yield an amount of revenue sufficient to avert the necessity for loans.

90. It might be possible to extend its operation so as to include a wider area, and yield a larger revenue; but this is, of course, very undesirable, if it can be avoided, as such a tax, to be productive, must reach the millions, and if reaching the millions, may occasion discontent.

91. It would be, in many respects, desirable to make no considerable change and to wait the result of a year or two's experience of the new taxes which have been announced; but the question is, whether this is practicable, without encountering still graver and more certain and imminent risks.

92. The answer to this question must depend in some measure on your power of aiding us by loans in London, in addition to raising the requisite capital for railway expenditure, in case of unfavourable contingencies, such as those adverted to, of Opium, Customs, and Famine, and generally to enable the Government of India, here and at home, to pay its way during the period which must in any event elapse before the progress of reductions and the progressive increase of revenue have placed our finances on a sound footing.

93. The importance and urgency of the question are such that we have thought it right to lose no time in placing unreservedly before you the best view we are able to form of our financial position and prospects, not for this year only, but for that which is about to commence, as the state of the cash balances will not admit of any long delay in coming to a decision as to the course to be adopted.

94. Looking at the difficulty of raising fresh loans, and the objections to any general new taxation, there can be no doubt that it would be by far the most desirable course to meet, if possible, our financial exigencies by enforcing still further reductions of expenditure.

95. We shall omit no effort to carry out this object, but in order to afford any hope of attaining it, it is absolutely necessary both that the most rigid economy should be exercised in all home expenditure, and India be relieved from all charges which do not strictly belong to her, and also that we should be supported by the full weight of the authority of the Home Government in enforcing on the local Governments here, and on all responsible officers, those necessary but unpalatable reforms, by which alone it is possible that such a large reduction of expenditure could be effected.

96. In conclusion, we would beg to draw your pointed attention to the fact that the state of our cash balance, as above shown, will not enable us to calculate on continuing advances for railway purposes much beyond the 1st of May, and, therefore, that if it be your wish that the important works now in progress should be continued, as is on every account so desirable, it will be absolutely necessary to send out remittances without loss of time.

97. You are aware that during the six months succeeding the 1st May, the expenses in India are heavy, and the receipt small, so that it would be quite impossible to rely on the state of the cash balances here admitting of any further advances for railway works during that period, and as considerable delay is involved at the Mint, no time should be lost in sending out any remittances
of

of bullion that may be decided upon, of which two-thirds should be despatched to Calcutta, and one-third to Bombay.

We have, &c.
(signed) *H. B. E. Frere,*
Cecil Beadon,
S. Laing.

Fort William, 5 February 1861.

No. 1.

ESTIMATED Revenues and Charges of India for 1860-61.

REVENUES AND RECEIPTS.		EXPENDITURE.	
	£.		£.
Land revenue - - - - -	18,146,551	Repayments, allowances, refunds, and drawbacks -	81,220
Tributes and subsidies from Native States - - - - -	546,925	Charges of collections and other payments in realization of the Revenues, including costs of salt and opium, viz:—	
Excise duties in Calcutta - - - - -	50,925	Land, sayer, abkarry, &c. - - - - -	2,209,205
Sayer revenue - - - - -	337,392	Income tax - - - - -	57,900
Abkarry ditto - - - - -	1,187,564	Customs - - - - -	169,466
Moturpha (Madras) - - - - -	108,850	Salt { cost - - - - -	467,580
Income tax - - - - -	803,550	charges - - - - -	307,479
Trade taxes - - - - -	213,980	Opium { cost - - - - -	1,111,500
Miscellaneous receipts in the Revenue Department - - - - -	278,504	charges - - - - -	157,416
Customs - - - - -	3,768,677	Post office - - - - -	522,973
Salt (exclusive of Customs duty on salt imported) - - - - -	3,391,630	Stamps - - - - -	45,555
Opium - - - - -	5,638,699	Allowances and assignments payable out of the Revenues, in accordance with Treaties or other engagements - - - - -	1,422,865
Post office collections - - - - -	701,101	Allowances to district and village officers and enamdars, including charitable grants - - - - -	1,152,272
Stamp duties - - - - -	832,670		
Mint receipts - - - - -	322,960	Total of the direct claims and demands upon the Revenues, including charges of collection and cost of salt and opium - - - - -	7,705,431
Marine and pilotage receipts - - - - -	130,982	Charges of the Civil and Political Establishments, including contingent charges - - - - -	3,684,451
Judicial receipts (fees, fines, &c.) - - - - -	394,764	Judicial and Police { Police charges £. 1,947,863 } - - - - -	4,004,500
Contributions from Native States on account of contingents - - - - -	252,862	Charges - - - { Judicial ditto - 2,056,637 } - - - - -	
Interest on debts due by the Nizam and on other accounts - - - - -	57,534	Buildings, roads, and other Public Works, including repairs and military buildings - - - - -	4,084,001
Miscellaneous receipts in the Civil and Political Departments - - - - -	681,489	Military { General including stores - £. 14,648,105 } - - - - -	15,279,005
Ditto Public Works Department - - - - -	673,607	Local military - - - - - 630,900 } - - - - -	
Ditto Military Department - - - - -	988,415	Indian Navy and other Marine Charges - - - - -	856,870
Total Revenues and Receipts of all the Presidencies of India - - - - -	39,509,631	Charges of the Eastern settlements, exclusive of charges of collection and other payments out of the Revenues - - - - -	131,411
Receipts from Railway Companies on account of traffic (less working expenses) - - - - -	443,160	Mint charges - - - - -	223,073
		Interest on debt - - - - -	3,168,819
			39,137,561
		Interest to be paid on account of railway capital in India - - - - -	36,010
		Loss by exchange on Railway transactions - - - - -	473,324
		Total charges in India - - - - -	39,646,895
		Excess of Income over expenditure in India - - - - -	305,896
TOTAL - - - - £.	39,952,791	TOTAL - - - - £.	39,952,791

(Errors Excepted.)

Fort William, Financial Department,
5 February 1861.

C. Hugh Lushington,
Secretary to the Government of India.

No. 2.

AN ACCOUNT of the Cash Balances in the Indian Treasuries in India on the 30th April 1860; the Amount of Money estimated to be paid on account of the India Debt; the Amount of Deposits on account of Service Funds, &c., to be Received and Paid; the Amount of Advances to be Repaid and Repayable; the Receipts from and Disbursements on account of Railway Companies on the Capital Account in the year ending the 30th April 1861, and the Estimated Cash Balance on 30th April 1861.

	£. at 2s. the rupee	MONEY TO BE PAID ON ACCOUNT OF DEBT. £.	£. at 2s. the rupee.
Balances in the Indian Treasuries on 30th April 1860, in India - - - -	16,801,712	Payment of Loans - - - -	42,670
Deposits received in India, including Miscellaneous Funds, &c. - - -	5,737,350	Ditto of Temporary Loans - -	289,600
Sums received on Account of Service Funds in India - - - -	2,131,565	Treasury Bills—Payment of £. 926,410	
Repayment of Advances in India, including Foreign Governments, Bills Payable, Stores, and other Receipts from London. - - - -	5,918,557	Deduct—Transferred to Stock 782,850	143,560
Receipts from Railway Companies on Capital Account in India - - -	67,020		475,830
Excess of Income over Expenditure in India - - - -	305,896	Deduct—Treasury Notes—Net receipts	9,130
			466,700
		Deposits refunded in India, including Miscellaneous Funds, &c. - - - -	5,564,740
		Service Funds in India - - - -	1,250,600
		Advances in India, including Foreign Governments, Bills Payable, Advances on Account of Madras Irrigation and Canal Company, Payments on account of London, and Difference of Supplies remaining unadjusted between the several Presidencies - - - -	6,231,925
		Disbursed on Account of Railway Companies' Capital Account in India - - - -	6,000,000
		Estimated Cash Balance in the Indian Treasuries on 30th April 1861 - - - -	11,448,135
£.	30,962,100	£.	30,962,100

Fort William, Financial Department, }
5 February 1861.

Errors Excepted.

(signed) C. H. Lushington,
Secretary to the Government of India.

(A.)

COMPARATIVE STATEMENT of Revenues and Receipts in India in 1860-61.

REVENUES AND RECEIPTS.	Sketch Estimate 1860-61.	Regular Estimate 1860-61.	Increase.	Decrease.
	£.	£.	£.	£.
Land Revenue - - - - -	18,325,455	18,146,551	-	178,904
Tributes and Subsidies from Native States - - -	543,025	546,925	3,900	-
Excise Duties in Calcutta - - - - -	52,000	50,925	-	1,075
Sayer Revenue - - - - -	365,415	337,392	-	28,023
Abkarry Revenue - - - - -	1,024,050	1,187,564	163,514	-
Moturpha (Madras) - - - - -	108,910	108,850	-	60
Trade Taxes - - - - -	222,480	213,980	-	8,500
Income Tax - - - - -	1,000,000	803,550	-	196,450
Miscellaneous Receipts in the Revenue Department	301,557	278,504	-	23,053
Customs - - - - -	3,868,110	3,768,677	-	99,433
Salt, Exclusive of Customs Duty on Salt Imported	3,340,770	3,391,630	50,860	-
Opium - - - - -	5,478,900	5,638,699	159,799	-
Post Office Collections - - - - -	705,081	701,101	-	3,980
Stamp Duties - - - - -	711,970	832,670	120,700	-
Mint Receipts - - - - -	333,920	322,960	-	10,960
Marine and Pilotage Receipts - - - - -	139,180	130,982	-	8,198
Judicial Receipts - - - - -	374,981	394,764	19,783	-
Contributions from Native States on account of Contingents - - - - -	120,982	252,862	131,880	-
Interest on Debts due by the Nizam and on other accounts - - - - -	57,009	57,534	525	-
Miscellaneous Receipts in the Civil and Political Departments - - - - -				
Ditto - - ditto - - Public Works Department	324,894	681,489	356,595	-
Ditto - - ditto - - Military Department	610,970	673,607	62,637	-
	759,960	988,415	228,455	-
TOTAL Revenues and Receipts - - -	38,769,619	39,509,631	1,298,648	558,636
Net Receipts Railways - - -	371,160	443,160	72,000	-
£.	39,140,779	39,952,791	1,370,648	558,636
		39,140,779	558,636	
£.		812,012	812,012	

Fort William, Financial Department, }
5 February 1861.

Errors Excepted,

(signed) C. H. Lushington,
Secretary to the Government of India.

(B.)

COMPARATIVE STATEMENT OF EXPENDITURE in India in 1860-61.

EXPENDITURE.	Sketch Estimate, 1860-61.	Regular Estimate, 1860-61.	Increase.	Decrease.
	£.	£.	£.	£.
Repayments, Allowances, Refunds, and Drawbacks -	55,270	81,220	25,950	—
Charges of Collection and other Payments in realization of the Revenues, including Cost of Salt and Opium:—				
Land, Sayer, Abkary, &c. -	2,218,923	2,209,205	- - -	9,718
Customs -	174,262	169,466	- - -	4,796
Salt - { Cost -	442,000	467,580	25,580	—
Charges -	310,174	307,479	- - -	2,695
Opium - { Cost -	1,181,800	1,111,500	- - -	70,300
Charges -	153,200	157,416	4,216	—
Post Office -	548,158	522,973	- - -	25,185
Stamp -	38,286	45,555	7,269	—
Income Tax -	75,500	57,900	- - -	17,600
Allowances and assignments payable out of the revenues, in accordance with treaties and other engagements -	1,320,801	1,422,865	102,064	—
Allowances to district and village officers and enamdars, including charitable grants -	1,140,830	1,152,272	11,442	—
TOTAL of the direct claims and demands upon the revenues, including charges of collection and cost of salt and opium -	7,659,204	7,705,481	176,521	130,294
Charges of the civil and political establishments -	4,082,907	3,684,451	- - -	398,456
Judicial and police charges -	4,127,570	4,004,500	- - -	123,070
Buildings, roads, &c., and other public works -	3,887,236	4,084,001	196,765	—
Military - { Military General, including stores -	13,772,427	14,648,105	—	—
Local military -	618,775	630,900	—	—
TOTAL Military -	14,391,202	15,279,005	1887,803	—
Indian Navy and other marine charges -	785,280	856,870	71,590	—
Charges of the Eastern Settlements (exclusive of charges of collection and other payments out of the revenues -	131,440	131,411	- - -	29
Mint charges -	225,937	223,073	- - -	2,864
Interest on debt -	3,108,520	3,168,819	60,299	—
Loss by exchange on railway transactions -	- - -	473,324	473,324	—
Home charges -	33,399,296	39,610,885	1,866,302	654,713
Guaranteed interest (England) -	—	—	—	—
Ditto - (India) -	31,640	36,010	4,370	—
TOTAL Expenditure in India - £.	38,430,936	39,646,895	1,870,672	654,713
		38,430,936	654,713	—
	£.	1,215,959	1,215,959	—

Errors Excepted.

Fort William, Financial Department, }
5 February 1861.C. Hugh Lushington.
Secretary to the Government of India.

(Financial, No. 53.)

To His Excellency the Right Honourable the Governor General of India in Council.

My Lord,

India Office, London, 8 April 1861.

1. I HAVE received and considered in Council your financial letter dated the 5th February last, No. 16, and the statements founded on the regular Estimates for 1860-61, therewith forwarded, showing the probable revenues and charges of India for that year, and the estimated cash balance in India on the 30th April 1861.

2. Before I proceed to notice the subject of your general financial state and prospects for 1860-61, and for 1861-62, I will advert to several of the observations contained in your letter relative to the estimates for 1860-61, which call for separate notice.

3. In paragraph 9, you remark that "the duties on salt in Bengal, the Punjab, Madras, and Bombay, are credited under 'Customs' in the Parliamentary Returns, while the duty levied on salt in the North West Provinces is "shown under the head of 'Salt,'" and that you propose to assimilate the mode of exhibition in future. This does not appear to be the case, for in the Parliamentary accounts there is a separate heading of "Salt" revenue, both in Madras, Bombay, and the Punjab, as well as in Bengal and the North West Provinces.

4. In the Parliamentary accounts for the year 1858-59, No. 1, the total amount of revenue derived from salt was stated at 3,482,934*l.*, from which was deducted the sum of 880,264*l.*, the customs duties on salt "imported into Calcutta," which was included under "Customs." The nature of the change contemplated by you does not clearly appear, but I conclude that you intend in future to state in the accounts, under the head of "Salt," all revenue derived therefrom, whether in the shape of customs duty or otherwise. Of that course I approve; but the amount derived from the sea customs duty on salt, though included under "Salt," must be shown as a separate item.

5. In your sketch estimate for 1860-61, the land revenue was estimated at 18,325,455*l.*, being less than was included in your anticipation estimate of May 1860, by 176,945*l.**

LAND REVENUE.

* Estimate, May 1860

Sketch Estimate, October 1860

Less in October Estimate

£.

18,502,400

18,325,455

176,945

North West Provinces. This loss of revenue arises, I regret to learn, from the pressure occasioned by the drought in those districts, but the Lieutenant Governor of the North West Provinces states that the greater part of the loss from that cause will fall on 1861-62.

6. In regard to the charges of 1860-61, you observe, in paragraph 27, that you have estimated an increase of 196,765*l.*, under the head of buildings, roads, and other public works, the increase being principally attributable to the provision made (to the extent of 10 lacs) for the construction of works in the North West Provinces and the Punjab, for the relief of the inhabitants in the districts which are suffering from famine. Of this additional expenditure on public works, with a view to the relief of the sufferers from the famine, Her Majesty's Government entirely approve. The remaining portion of the estimated increase of charge you attribute to the importation from England of machinery and stores for the Public Works Department at Madras, to the value of seven lacs of rupees, and to the recent allotment of three lacs of rupees for the opening up of the Godavery, over and above the amount sanctioned in the budget of the Public Works Department for the Madras Presidency. It is possible that the expenditure of three lacs of rupees for opening up the Godavery may have been sanctioned subsequently to your former estimate, but no explanation is given by you as to the reason for the omission from your sketch estimate of the charge of seven lacs of rupees for machinery and stores for the Public Works Department.

Department at Madras. No supplies of stores have been made to the Madras Government except on a requisition for them, and this expenditure should, consequently, have been included in the statement forwarded to you by that Government before your former estimate was prepared.

7. The estimated excess of military expenditure, as compared with the sketch estimate, is 887,803*l.*, of which no less than 390,000*l.* is in the Commissariat charges. Without some explanation on this head, this increase is incomprehensible; there is certainly no department which affords a better field for reduction than the Commissariat. A hope is expressed by you that, consequent on the measures that have been taken, the military charges for 1860-61 will be less than the amount stated in the regular estimate; I trust that this expectation will be realised, but the delay which has taken place in effecting reductions is most unaccountable.

8. You also observe that your increased estimate of military expenditure, so far as relates to Madras, is partly attributable "to an additional debit on account of stores from England to the extent of 13 lacs, which were not, as it appears, either expected or required." This statement requires explanation, which has been accordingly called for from the Government of Madras. It cannot be even conjectured here to what stores your observation refers.

9. The grounds on which an increased expenditure of 71,590*l.* is estimated for the Indian Navy and other marine charges, are not stated. I observe that in paragraph 75, you announced your intention of reducing the charges of the Indian Navy, of which I entirely approve; but with this determination on your part, it is impossible for me to conceive why you should have increased the expenditure in this year by augmenting the Indian Navy and Bengal Marine.

10. I observe that, in accordance with my request, the loss by exchange on railway transactions is now shown in your estimate under a separate head, the charge of the civil and political establishments, in which it was previously included, being reduced by a corresponding amount.

11. The estimated increase in advances to Railway Companies in India is in accordance with the instructions conveyed in my Railway Despatch, dated the 10th October last, No. 78.

12. You estimate that your cash balance on the 30th April 1861, will be 11,448,000*l.*, subject to a deduction of 664,000*l.* for prize money, which is held in deposit and will shortly be payable. You consider that the effective cash balance at the commencement of 1861-62 will, therefore, not exceed 10,750,000*l.* It is quite true that your cash balance on 1st May 1861, includes the amount of prize-money above mentioned; but it is certain that some considerable time must elapse before any portion of that prize money can be paid, and therefore it need not affect your estimated cash balance at the beginning of the year 1861-62.

13. In considering how the deficit of 1860-61 may be modified in 1861-62, you proceed on "the basis of the existing taxation, which includes the income tax and increased salt and stamp duties, and leaving for further consideration "all questions of new taxes." Among new taxes you obviously include the license tax. That tax was a part of the scheme proposed by the late Mr. Wilson in February 1860. I am not aware of any sufficient reason for the delay which has occurred in the progress of that measure, and I hope shortly to find that it has passed into law. The delays which have been allowed to occur in effecting the necessary reductions, and in passing the new measures of taxation, have necessarily had a most unfavourable effect on your financial position.

14. You estimate the full year's collection of income tax in 1861-62, with the arrears of the previous half-year not collected by 30th April, at from 2,500,000*l.* to 2,800,000*l.*, from which I presume that the amount of the trade taxes in the Punjab will have to be deducted. This result, however, if realised, will be very satisfactory.

15. It appears that you anticipate a falling off in the receipts from opium in 1861-62. However much this is to be regretted, I fear that it is beyond control.

16. In regard to the land revenue, we must be prepared for a serious falling off,

off, owing to the drought in considerable districts of the North West Provinces and part of the Punjab, and I am most anxious to be furnished with your estimate of the amount of the probable deficiency.

17. You consider that it would be unsafe to anticipate that the increased receipts from income tax and stamps in 1861-62 will do more than make up for the loss of revenue under other heads, and the deficiency of the casual receipts in 1860-61. Her Majesty's Government would hope that this is too desponding a view; but they must necessarily be guided by your estimate. Should your anticipations in this respect be realised, the receipt from the license tax will, nevertheless, have the effect of raising the total revenue of 1861-62 above the amount which you have estimated.

18. The total military expenditure in India in 1860-61 is now estimated at

MILITARY CHARGES IN INDIA.

				£.	£.
* Per Regular Estimate, 1860-61:					
General, including Stores	-	-	-	-	14,648,105
Local Military	-	-	-	-	630,900
					15,279,005
† Per Sketch Estimate, 1860-61:					
General, including Stores	-	-	-	13,772,427	
Local Military	-	-	-	618,775	
					14,391,202
More in Regular Estimate				-	887,803
Per Estimate, 1859-60:					
General, including Stores	-	-	-	17,048,877	
Local Military	-	-	-	662,788	
					17,711,665

the current year would be brought down to that sum is now entirely swept away.

19. It is no doubt true that reductions are in some cases attended with present increase of expense, from the necessity of giving gratuities to troops disbanded, and from other causes; but as the financial relief arising from reductions is thereby postponed, the delay that has occurred in effecting them is the more to be regretted.

20. I do not clearly understand the observation contained in the 68th paragraph of your letter, that the latest revised estimate of the Military Finance Commission is based on a force, both European and native, considerably below any yet "decided upon or suggested" in my military despatches. The necessity of speedy and effectual reduction of the native army and levies was long since, and has been repeatedly pointed out to your Government in despatches from home; and I must express my extreme disappointment at the unaccountable delay which has taken place in this respect.

21. The quarterly return prepared in the office of the Adjutant General of the Army, of the military force in Bengal on the 1st October 1860, has recently been received, and a comparison of this statement with the one previously received for the 1st July 1860, shows the following result:—

NATIVE TROOPS—BENGAL.

	1 July 1860.			1 October 1860.		
	Number of Regiments, &c.		Strength.	Number of Regiments, &c.		Strength.
	Reg.	Com.		Reg.	Com.	
Cavalry - - - - -	40	—	21,038	41	—	23,240
Infantry - - - - -	85	—	66,162	84	—	65,840
Artillery - - - - -	—	5	842	—	5	733
Sappers and Miners - - -	2	—	1,029	2	—	1,011
TOTAL - - - - -	127	5	89,071	127	5	90,824

It cannot be necessary for me to state that the result of this comparison is most unaccountable and unsatisfactory. If these returns be correct, it appears that, notwithstanding the repeated injunctions of Her Majesty's Government for the immediate reduction of the native army, not only was there no such reduction effected between the 1st July and 1st October 1860, as the exigencies of the State imperatively demand, but there was in that period an actual increase in the number of native troops. I can only hope that the former of the returns referred to may not have included some portion of the native regiments which have been included in that for the 1st October; but after making every allowance for the possibility of error in the statements, it is too apparent that the reduction made cannot have been of that effective character which the financial state of India demands. Her Majesty's Government must, therefore, imperatively direct that every possible reduction be at once carried into effect. The maintenance of an adequate European army is indispensable for the safety of our rule in India; but the native force should be reduced to such a strength as the state of the finances will admit of our paying for.

22. The extent of the reductions to be made in the native army depends in great measure on the strength of the police establishments. The two branches of military and police must obviously be considered together. It is for your Government to determine the relative numbers of each which it is necessary to maintain, and when you have decided on the reductions that can be made, immediate measures should be taken for carrying them into effect. In whatever reductions you may determine on making, you may rely on the cordial support of Her Majesty's Government.

23. I cannot refrain from observing that the estimated reduction of 2,500,000 *l.* on the expenditure of 1860-61 is much less than it ought to be. In my financial Despatch, dated the 22d August last, No. 136, I drew your attention to the fact that the total expenditure for military and police purposes in India and at home, in 1860-61, amounted to 21,999,850 *l.* With so large a field in which reductions may be effected, I am convinced that the proposed reduction of 2,500,000 *l.* in India is, in our present financial condition, very insufficient.

24. The reduction of military charge recently effected in Pegu affords an illustration of the comparative ease with which measures of that nature can be carried into effect, and if the required reductions had been made at an earlier period the existing difficulties in our financial condition would not have arisen.

25. At paragraph 72, you remark, that it is absolutely essential that rigid economy should be observed in regard to the expenditure of military stores, and that no stores should be purchased or shipped for India from England except on a distinct requisition. No stores are supplied from this country except on indents received from India, and then only on a careful comparison of the quantity applied for with that reported to be in store, and the average consumption of former years, such reductions being made here from the quantities applied for as the circumstances appear to justify. Effective measures, however, for reducing the demand for stores can only be taken in India, by economy of expenditure, by obtaining in India all stores which can be procured there on equally reasonable terms as in this country, and when supplies are required from England, by taking care that no larger quantities are indented for than are absolutely essential. There can be no doubt that by attention to the foregoing considerations a great saving may be effected under this head.

26. With regard to the home military expenditure, much of the charge incurred in sending troops to India, and in maintaining in depôts the reserves required to fill up vacancies, was the necessary consequence of the mutiny. In some respects, the expense on that account was at particular periods unduly swelled, but under the circumstances, it was difficult to keep the expense within strict bounds. The maintenance of an increased European force in India must necessarily cause additional home military expenditure, and that increase must have followed from an augmented European force, whether of the line or local troops.

27. In the ensuing year the expenditure on account of depôts will probably be much less than the charge on the same account in 1860-61, but on the other hand, a larger payment will be required for retired pay, pensions, &c., of troops serving, or having served, in India. The home military charges necessarily depend on the European force which you may deem it requisite to retain in India, and it is, therefore, the more important that such European troops as are not absolutely required be sent home at the earliest practicable period.

28. Having noticed the several paragraphs of your letter which called for observation, I now proceed to consider the probable income and expenditure for 1861-62.

29. You estimate the revenues of that year at the same amount as in 1860-61 (the anticipated loss of revenue from the famine being compensated by probable increased receipts from income tax) - - - £. 39,509,631

The charges may be estimated at 36,410,885*

Charges in India 1860-61	-	-	£.	39,610,885	£.
Deduct for 1861-62 :					
Compensation for losses in			£.		
Mutiny - - -	-	-	700,000		
Further reductions of charge					
as stated by you - -	-	-	2,500,000		
				3,200,000	
					36,410,885*
Charges in India, as above	-	-			36,410,885
Ditto, in England - - -	-	-			5,323,066
Interest on Railway Capital guaranteed :					
In England - - -	-	-		1,851,210	
In India - - -	-	-		40,000	
				1,891,210	
Less Net Traffic Receipts - -	-	-		600,000	
					1,291,210
			£.	43,025,161	
Estimated Revenues - - -	-	-			39,509,631
Estimated Final Deficit - - -	-	-	£.	3,515,530	

Surplus in India - - - £. 3,098,746

To which must be added any proceeds from the license tax. Including the home charges and interest on railway capital guaranteed, less traffic receipts, the total charges may be estimated at 43,025,161 £., and the result would therefore be a deficit in 1861-62 of 3,515,530 £., but from this will have to be deducted the proceeds of the license tax.

30. It is obvious that, unless further considerable reductions of charge can be effected, or an increase of revenue obtained, in order to provide for the deficit above referred to, there is no alternative but to raise a further sum on loan.

31. At the date of my Despatch of the 2d February last, No. 22, neither the loss of revenue nor the additional charge, both caused by the famine, could possibly be foreseen. The advices subsequently received from you prepared Her Majesty's Government to anticipate a probable deficit in 1861-62, consequent on that visitation, and to the extent to which the deficit of that year may be attributable to that cause there is an obvious justification for the resort to a loan. In order to determine the amount which it may be necessary to provide, I desire to be furnished, as early as possible, with estimates from your Government of the probable loss of revenue and increase of expenditure arising from the famine.

32. In regard to your ways and means for the ensuing year, you estimate that your cash balances, on 30th April 1861, will amount to 11,448,135 £., and that, in addition to the expenditure of the year, you will also have to disburse 664,000 £. on account of prize money, and 6,000,000 £. for railways.

33. Adding to your cash balance of - - -	£.	11,448,135
The estimated surplus in India, as shown at paragraph 29 of this Despatch - - -		3,098,746
Stores supplied from Europe, and for which payment is made here, though included among the Indian charges - - -		1,042,262
Receipts in India from service funds, &c., in excess of disbursements - - -		1,000,000
	£.	16,589,143
And deducting therefrom—		
The prize money now in deposit - £. 664,000		
And advances to railway companies 6,000,000		6,664,000
A balance would still remain on the 30th April 1862 of - - -	£.	9,925,143

* Estimated net receipt from Railway Traffic in India, 1861-62 - - -	£.	600,000
Interest on Railway Capital paid in India, 1861-62 - - -		40,000
	£.	560,000

to which must be added a probable net receipt on account of railway traffic of about 560,000 £.,* and the produce of the license duty.

34. It seems to me, therefore, that taking the whole year, your means will be fully equal to your disbursements, and that you will have a sufficient balance at the end of the year.

35. There

35. There may, however, be some difficulty in the course of the first six months of the period, as the revenue receipts for the first half are less than during the second half of each year, whilst, from the charge which will be necessary in order to relieve the districts suffering from famine, the expenditure will probably during this period be swelled beyond its amount in ordinary years. So far as regards railway expenditure, it is probable, judging from the last year, that of the 6,000,000 *l.* estimated to be disbursed in India for railways, 2,700,000 *l.* only will be required during the first six months.

36. It is impossible for me to form an opinion whether, under these circumstances, the consequences of the famine, and the necessity for carrying on the important lines of railway, will call for a larger outlay during the early part of the next financial year than you can provide for out of the sums in your various treasuries. Expenditure for both these purposes must be carried on. In the event of its being absolutely requisite, I shall be prepared to provide you with means to some extent, but only so far as to prevent the absolute necessity of refusing relief to the starving population of the famine stricken districts, or the stoppage of the essential works of the railways.

37. I shall expect that later in the year, you will be able to remit to this country the amount thus advanced for a temporary, though indispensable object.

38. I cannot conclude this Despatch without impressing upon you in the strongest terms, the absolute necessity of early and vigorous exertion on the part of your Government, for enforcing reduction of expenditure wherever it can be effected, without impairing the indispensable requirements of the public service. I cannot allow myself to contemplate any further increase of the taxation of India, and I can hardly think that any attempt at imposing additional burthens would not be attended by increased difficulty and cost of collection, beyond any possible advantage of increased receipt, independently of the obvious evil of the unpopularity of any such measure.

39. We cannot shut our eyes to the possibility of occasional disturbances, or other cause of increased expense, for a time at least, in some part or another of Her Majesty's extended dominions in India, and it is therefore our paramount duty, during a time of perfect tranquillity, so to reduce our expenditure as to bring it clearly within the limit of our ordinary income.

40. Neither must we forget that the indirect taxes are now at a higher rate than we should fix them at permanently, and that as soon as our financial condition will allow of it, it would be consistent with sound policy to reduce them. The income tax has been imposed for five years. But we cannot indulge the hope of either reducing the one class of taxes, or of dispensing with the other, except there is a very large reduction of our expenditure.

41. The sources of income in India are not elastic to any great extent, and whilst I am willing to hope that the improving condition of the country will in many indirect ways, add to our revenue, it is obvious that it is to the reduction of charge that we must look as the main and principal means of placing our income and expenditure on such a footing as to restore confidence in the financial position of the Indian empire.

I have, &c.
(signed) *C. Wood.*

Financial Department.—No. 37 of 1861.

To the Right Honourable Sir *Charles Wood*, Bart., M. P., Secretary of State for India.

Sir,

Fort William, 13 March 1861.

We have the honour to acknowledge the receipt of your Financial Despatch, No. 22, dated 2d February last, and in reply to observe that our Financial Letter, No. 16, of 5th February, and our Railway Letter, No. 5, of 2d February, will have already put you in possession of most of the information required by your present communication, so far as it is possible for us to give it, before receiving

the estimates of the different local governments and departments under the new budget system for the year 1861-62.

2. We expect to receive these estimates in time to settle the budget for that year before the 1st May, and shall lose not a moment in transmitting it to you, so as to place you in possession of a complete authentic view of our actual position. In the meantime, we can only refer to the above quoted letters, and inform you from time to time if we see reason to alter materially the approximate estimates therein given.

3. As regards railways, we can only confirm our estimates that after suspending all works which were not far advanced, an expenditure of about 8,000,000 £. will be required in India for the year 1861-62, to continue necessary works without interruption.

4. As regards finance, we apprehend that our estimate of the produce of the income tax for 1861-62 may have been taken considerably too high, and we hardly venture now to place it at a higher figure than 2,000,000 £., or 1,200,000 £. above the estimated receipt for 1860-61, given in our regular estimate.

5. On the other hand, the price of opium has again risen considerably, and although these extremely high prices can hardly be maintained without leading to a reaction and endangering this important branch of revenue, yet we think it probable that for the present a larger income may be realised than we had ventured to hope.

6. The prospects of customs are also better, as the state of things in the United States, and the prospect of a rise in the price of cotton, have led to some revival of the import trade.

7. On the whole, however, adverting to the circumstances described in our letter of the 5th February, and to the fact therein stated, that so much of our revenue of 1860-61 was of a temporary nature, and will not be received in 1861-62, we do not think it would be safe, with our present information, to depart materially from the estimate there given, or to assume that the revenue of India for 1861-62, with all the new taxes hitherto proposed, including the license tax, will exceed by more than about 1,000,000 £. the revenue of 1860-61, which already includes a large part of that new taxation, a fact apparently overlooked in para. 14 of your letter of the 2d February, which assumes that an increase of little less than three and a half millions may be looked for in the ensuing year.

8. In our Financial Letter, of the 5th February, the deficit of 1860-61 was taken at 6,678,000 £. for the purpose of comparison with 1861-62; the payment of prize money in the latter year being assumed as nearly equivalent to that of mutiny compensation in the former one. But if the prize money be considered as a refund of a deposit from the cash balances, which will be more correct, the current deficit will be in round figures 6,000,000 £.; which by the increase of revenue may be reduced to 5,000,000 £., or even lower, should the present prices of opium continue, and other branches of revenue show buoyancy; but on this it would not at present be right to speculate.

9. You observe that the "further reduction of charge in 1861-62, to the extent of 3,000,000 £., will, without doubt, demand your most strenuous efforts, but the exigencies of the State imperatively demand that those efforts should be applied, and Her Majesty's Government are persuaded that no further injunction is required in order to stimulate the several authorities to the work."

10. We can assure you that no injunction has been needed, as we are as convinced as the Home Government of the imperative necessity of reductions, and have been and are applying our utmost efforts to carry them into effect.

11. Such progress has been made that we think we can confidently assure you that reductions of no less an amount than 3,000,000 £. have been, or are on the eve of being effected.

12. With reference to the amount of possible reductions, we must correct an error quoted in para. 10 of your letter, respecting the expenditure on military buildings. The amount expended in 1860-61 is not 1,500,000 £., but 643,854 £. for new buildings and 130,575 £. for repairs; so that the margin for economy is much less than you supposed, and the reduction of 3,000,000 £. will have been effected almost entirely by reducing troops and establishments.

13. We must remind you, however, that the full effect of those reductions cannot be felt for the whole financial year 1861-62, as the disbanding native troops after the orders have been given, takes some time and causes some expense in gratuities and otherwise; and as European troops cannot after April be sent home until the next cold season.

14. We cannot, therefore, give the precise figure, or the details of those reductions, until the estimates for the budget of 1861-62 are received and revised, but we may repeat our confident assurance that we shall be able to show in that budget a permanent reduction of charge mainly for the army and navy of not less than 3,000,000 £., of which a large part will come into immediate operation, and the whole be in full force by the 1st January 1862.

15. We earnestly hope that this large reduction in India may be met by some corresponding reduction of the large charge for military expenditure at home; and with reference to the estimate of 944,470 £. for military and other public stores from home, we must draw your pointed attention to the request contained in para. 72 of our letter of the 5th February, that no stores whatever be purchased or shipped in England without proper indents from India.

16. The deficit will thus be reduced to an amount not exceeding 2,000,000 £., which is about the amount charged against revenue for guaranteed interest on railway capital not yet productive, and for loss in exchange on the capital raised for railways.

17. We shall hope that the latter item, amounting to nearly 500,000 £. may be greatly reduced next year, as, if the companies are generally unable to complete their lines without aid from the Government, you will doubtless take advantage of the circumstances to make some less unfavourable arrangement; and to the extent to which the capital may be raised by the Government, instead of by the companies under their old contracts, this loss in the rate of exchange will be saved.

18. There will remain, however, in any event, a probable deficit of from 1,000,000 £. to 2,000,000 £. against a corresponding amount of payment on unproductive railway capital.

19. We shall endeavour, if possible, to meet this in our budget for 1861-62, by still further increasing revenue and reducing expenditure; but should it be found impracticable to effect this without resorting to new and riskful modes of taxation, or suspending public works of the greatest urgency, it may become necessary to resort to a loan either here or in England.

20. This also may become necessary if it be decided to continue the urgent railway works here without interruption, at a cost of about 500,000 £. a month, during the period from May to the end of the year, when our cash balances will be low, if remittances cannot be furnished from home to assist us in maintaining this rate of expenditure.

21. We have already stated the strong objection to resorting to a loan here if it can be avoided; but in case the state of the English money market should render it impossible for you to raise there a sufficient amount to carry on the railways, and meet the home disbursements, until the improvement in our finances here is sufficiently realised to enable us to resume large railway advances or make remittances, there may be no alternative but to attempt a loan in India.

22. In this case we desire to know whether the restriction contained in your letters, Nos. 194 and 205, of the 30th November and 8th December respectively, is withdrawn, and whether we may consider ourselves free, in case of urgency, to raise a loan here, on such terms and conditions as we may find necessary to ensure success.

23. In asking for this permission we wish it to be distinctly understood, that our opinion remains unchanged, that a loan in England would, if practicable, be in many respects preferable to one in India; though we should be prepared to attempt one here, rather than allow the more important railway works to be stopped, or the home Government to be embarrassed by the want of remittances to meet Indian engagements.

24. We have confined ourselves in these remarks, for the sake of clearness, to those charges which form part of the regular income and expenditure of the year.

25. As regards the charges enumerated in para. 18 of your letter, amounting together to 2,173,262 *l.*, which are either payments in England for stores, &c., included in our Indian estimates, or transfers to England of sums received here for funds and otherwise, we may observe that they are in a measure covered by the repayment from Her Majesty's Government to be received in England for advances made in India, on account of the expedition to China and other services. We estimate this sum at about 1,250,000 *l.* The estimate for money advanced in India on account of China, in 1860-61, was 1,600,000 *l.* Of this a large part will have been expended in the later months of the financial year ending 30th April 1861, and will be recoverable in 1861-62, and considerable expenditure on account of China will continue in the early months of that year; so that the best estimate we can form of the amount of advances which will be recoverable in England in 1861-62 is 1,100,000 *l.* on account of the expedition to China, and 150,000 *l.* on account of other services, making together 1,250,000 *l.* To the extent which may be requisite beyond this repayment, we shall be prepared to remit or make extra payments on account of railways, as may be desired.

26. The same remark, however, will apply here as to the home and railway expenditure generally, viz., that our cash balances will be low for some months after 1st May, and that it will be desirable, if practicable, to make some provision in London to relieve our Treasury here for that period, so as to escape the necessity for a loan in India, which can hardly be avoided if you require our proper rate of contribution for the year towards home expenditure, to go on without interruption month by month from the commencement of the financial year.

We have, &c.
(signed) *Canning.*
H. B. E. Frere.
Cecil Beadon.
R. Napier.
S. Laing.

Fort William, 13 March 1861.

(Financial, No. 74.)

To his Excellency the Right Honourable the Governor General of India
in Council.

My Lord,

India Office,
London, 2 May 1861.

1. Your letter in this department, dated the 13th March last, No. 37, has been considered by me in Council.

2. Before adverting to the general question of our financial prospects and arrangements for the year 1861-62, I will notice the observations contained in paragraphs 12, 15, and 17 of your letter, as to your estimate of expenditure on military buildings in 1860-61, home military charges, supplies of stores, and loss by exchange on railway disbursements in India.

3. In regard to the erroneous estimate contained in your Financial Letter of the 29th June 1860, No. 144, that 1,500,000 *l.* would be incurred in 1860-61, on account of military buildings, whereas you now estimate that expenditure at only 643,854 *l.*, I cannot understand how that error can have occurred; but it is obviously most important to guard against any similar inaccuracy in future.

4. Your observations relative to home military expenditure and supplies of stores from this country have been already answered by the remarks contained in paragraphs 25 to 27 of my Financial Despatch, dated the 8th April last, No. 53.

5. In paragraph 17 you express a hope that, in the event of the railway companies being unable to raise the capital required for the completion of the lines,
and

and the amount being provided by the Government, advantage may be taken of that circumstance to make some more favourable arrangement than that contained in the existing contracts, whereby further loss by exchange might be avoided. The views of Her Majesty's Government on this subject will be communicated to you in a separate Despatch.

6. In my Financial Despatch, dated the 8th ultimo, No. 53, I adverted to the probable results of the finances of 1860-61, as shown in your regular estimates, and to the prospects for 1861-62.

7. In those estimates, the probable deficit of 1860-61 was stated at 6,678,097 *l.*, but that was inclusive of the charge on account of compensation for losses in the mutiny. Excluding that compensation, the deficit may be estimated at about 6,000,000 *l.*

8. You observe, in paragraph 8, that in your letter, dated the 5th February, the deficit of 1860-61 was taken at 6,678,000 *l.*, for the purpose of comparison with 1861-62, "the payment of prize money in the latter year being assumed "as nearly equivalent to that of mutiny compensation in the former one; but if "the prize money be considered as a refund of deposit from the cash balances, "which will be more correct, the current deficit will be, in round figures, "6,000,000 *l.*"

9. I must remark that the compensation for losses in the mutiny is essentially different in its nature from the disbursement on account of prize money. The former is an extraordinary charge on the revenues of the year in which it is paid; the latter is merely the refund of a deposit, and does not affect the charges of the year. It is of the greatest importance, in all your financial correspondence, to keep clearly in view the distinction between the charges on revenue and other disbursements, as it is not practicable otherwise to obtain a correct view of the results or prospects of any year.

10. In regard to the finances of 1861-62, you state, in your letter, under reply, that you consider your former estimate of the proceeds of the income tax was much too high, and that you can hardly venture to place it at more than 2,000,000 *l.*, or 1,200,000 *l.* above the estimated receipt * for 1860-61.

* 803,650 *l.*

11. You anticipate, however, a larger income from opium than you had previously estimated; and I am gratified to observe, that you also look for an increased receipt from customs, consequent on a revival of the import trade.

12. But, in regard to the revenues of 1861-62, generally, you do not consider that, with all the new taxes hitherto imposed, and including the license tax, the total amount will exceed, by more than one million, the revenues of 1860-61.

13. You observe that the fact, that the estimated revenue of 1860-61 includes a large part of the new taxation, was apparently overlooked in paragraph 14 of my Despatch of the 2d February last, which assumed that an increase of little less than three and a half millions might be anticipated in the ensuing year.

14. You have misunderstood the paragraph in my letter, and you will see, on referring to it again, that the increase in the revenue of 1861-62 above that of 1860-61, which I anticipated, was two and a half, not three and a half millions. My grounds for that calculation were, that the estimate of the produce of the whole of the new taxes contained in your Financial Letter, dated the 18th June 1860, No. 143, was three and a half millions, of which about one million was the estimated produce in 1860-61, leaving, of course, two and a half millions for the further increase in 1861-62.

15. You now anticipate that the increase will be below that estimate, but only to a small amount, as you still hope to realise a further sum of 1,200,000 *l.* from income tax, and 1,000,000 *l.* from licence duty, making 2,200,000 *l.* When I stated in my letter of the 2d February, that, with an increase of 2,500,000 *l.*, your deficit would be reduced to 3,000,000 *l.*, which should be met by reduction, I was, of course, not aware of the falling off in other items of revenue, which you now anticipate.

16. If it were not for the loss of revenue and increase of charge, which are consequent on the famine which unhappily prevails in certain parts of India, the financial prospect of the year 1861-62 would be now more favourable than that taken in my Financial Despatch of the 2d February last.

Revenues, 1860-61.

	£.
Regular estimate - - -	39,509,631
Add - - -	1,000,000
	<u>£. 40,509,631</u>

17. You estimate that the revenues of 1861-62, with the proceeds of the new taxes hitherto proposed, and including the license tax, will exceed by 1,000,000 *l.* the revenues of 1860-61, and will consequently be 40,509,631 *l.*

18. Considering that in this estimate allowance has been made for the losses of revenue in 1861-62, that will probably be caused by the famine, the result, if realised, will be satisfactory.

19. There will, however, be still a deficiency in 1861-62 to be provided for of 5,000,000 *l.*

20. To the extent of 3,000,000 *l.*, you confidently state that reductions "have been, or are on the eve of being, effected," and that almost entirely by reducing troops and establishments; but you observe that the full effect of these reductions will not apply to the whole of the financial year 1861-62, and that you are therefore unable to give the precise amount, or the details of those reductions, until the estimates for the budget of 1861-62 are received and revised. You repeat your "confident assurance" that you will be able to "show in that budget" a permanent reduction of charge, mainly for the army and navy, of not less than "3,000,000 *l.*, of which a large part will come into immediate operation, and the whole be in full force by the 1st January 1862."

21. There will still remain a deficit of about 2,000,000 *l.*, and I observe with satisfaction, that you hope, to some extent, to meet it by still further increasing the revenue or reducing expenditure.

22. It is, however, I earnestly hope, to reductions of charge that your most strenuous efforts will be directed. I do not consider that it is desirable to attempt any considerable increase of taxation.

23. In determining, therefore, in what way the necessary funds are to be provided for the year 1861-62, I must act upon your assurance that, after making due allowance for the loss of revenue from the famine, the deficit of that year will certainly not exceed 2,000,000 *l.*, and that your utmost endeavours will be used to bring it within that amount.

* Charges in India, per Regular Estimate, 1860-61 - - -	£.	£.
	- - -	39,610,885
Deduct for 1861-62:—		
Compensation for losses in mutiny - - -	700,000	
Further reductions of charge - - -	3,000,000	
		<u>3,700,000</u>
		35,910,885
Estimated Revenues, per Regular Estimate, 1860-61 - - -	39,509,631	
Add for 1861-62 - - -	1,000,000	
		<u>40,509,631</u>
Estimated surplus in India - - -	£.	4,598,746

24. I have already informed you that the essential works on the important lines of railway are not to be suspended.

25. In paragraphs 28 to 37 of my Despatch dated the 8th April, I adverted to the income and expenditure of 1861-62, and to your means of meeting the disbursements of that year. The more recent information contained in your Financial Letter of the 13th March shows that there will be a probable surplus in India in 1861-62 of 4,598,746 *l.**

26. You estimate that you will commence the year 1861-62 with a cash balance of - - - - -	£.
The estimated surplus in India, in 1861-62, as above, is - - -	11,448,135
Stores supplied from Europe, included among Indian charges - - -	4,598,746
Receipts in India from service funds, &c., in excess of disbursements - - - - -	1,042,262
	<u>1,000,000</u>
You will therefore have available the sum of - - - - -	£. 18,089,143
Exclusive of a net receipt from railway traffic, after deducting interest on railway capital paid in India, of about - - - - -	£. 560,000
Assuming that the Railway advances in India in 1861-62 will amount to - - - - -	6,000,000
And that prize money now in deposit will be withdrawn - - - - -	664,000
	<u>6,664,000</u>
The year 1861-62 may be expected to close with a cash balance in India, on 30th April 1862, of - - - - -	£. 11,425,143

27. From this, however, must be deducted the advances which you anticipate may be made in India during 1861-62 on account of the China expedition. Those made up to April 30th, 1861, were, of course, excluded before you made up your balance for the end of the year 1860-61. On this point the information contained in your letter is very indefinite. You state that the estimate of the advances in India on account of China in 1860-61 was 1,600,000 *l.* "Of this "a large part will have been expended in the later months of the financial year "ending 30th April 1861, and will be recoverable in 1861-62, and considerable "expenditure on account of China will continue in the early months of that year, "so that the best estimate we can form of the amount which will be recoverable in "England in 1861-62 is 1,100,000 *l.* on account of the expedition to China, and "150,000 *l.* on account of other services, making together 1,250,000 *l.*" If your letter, after stating the estimated advances in 1860-61, had given the estimated advances in 1861-62, the effect on your cash balances would have been apparent, but from the passage of your letter quoted above, it cannot be ascertained what portion of the probable advances of 1860-61 is included in the sum of 1,100,000 *l.*, which you estimate as being recoverable here in 1861-62.

28. In the absence of better information, I cannot understand what the advances in the early months of 1861-62 can consist of; but I cannot suppose that the amount can be considerable, or exceed the net traffic receipts in India from railways, to which I have adverted. The advances made on account of the China expedition, previously to the 30th April 1861, will become payable in this country in the course of 1861-62, and will form a portion of the resources of the Home Treasury for the year, but will not, in any way, affect your arrangements.

29. It appears, therefore, that you will commence the year 1861-62 with a cash balance of 11,500,000 *l.*, and, as shown at paragraph 26 of this Despatch, there seems no reason to doubt that, as regards the whole year, that balance will be adequate to your wants. At the commencement of the year, however, the effect of your reductions will be only partially felt, while the short revenue receipts and additional expenditure, consequent on the famine, will tend to reduce your balances.

30. Although, therefore, as regards the whole year, you appear to be adequately provided with means, it is possible that in the earlier months, your Treasury may require some additional aid.

31. I have accordingly resolved to remit 1,000,000 *l.* in bullion, in the proportion of two-thirds to your Government, and one-third to Bombay, the first consignment of which, amounting to 167,556 *l.* 4 *s.* 5 *d.*, was forwarded to you by the steamer "Indus," *via* Southampton, on the 19th ultimo. A further consignment of 92,782 *l.* 17 *s.* 8 *d.* was transmitted to Bombay by the "Delta," on the 27th ultimo, and portions of the remainder will be despatched by each succeeding mail.

32. As your resources for the whole year are sufficient, I shall expect to be repaid the amount thus remitted, towards the close of the financial year, when your receipts will, I trust, considerably exceed your expenditure.

33. I cannot anticipate that any necessity can arise for your requiring any further assistance during the summer months, but if, through any unforeseen circumstances, such a necessity should occur, I am desirous of being informed whether it might not be practicable for you to obtain a temporary loan, in anticipation of the growing revenue, and repayable therefrom later in the year. An arrangement of that description would furnish you with further funds for the time, and I should hope that it might be effected without any serious difficulty.

34. The whole of this arrangement is based on the supposition that the funds required for the disbursements of the Home Treasury, estimated in my Financial Despatch of the 2d February last at 9,347,538 *l.*, will be provided in this country.

35. I proceed to explain to you how I conceive that this object will be effected.

The sum required for railway expenditure during the year 1861-62, is estimated at 8,000,000 £., viz. :—

		£.
For disbursements in India	- - -	6,000,000
„ „ England	- - -	2,000,000
Together	- - -	<u>£. 8,000,000</u>

And that sum should be paid into the Home Treasury by the Railway Companies.

36. Of this amount, if paid in by those Companies during the year 1861-62, the sum of 6,000,000 £. will be available for the purposes of the Home Treasury. The same amount will be disbursed by you in India, and that expenditure on their behalf will be the same thing, in effect, as a remittance to this country of a corresponding amount.

37. The wants and resources of the Home Treasury may therefore be stated as follows:—

	£.	£.
Home charges on the revenues of India	- - 5,323,066	
Stores paid for in England, but included in		
Indian charges	- - - 1,042,262	
Advances to funds, recoverable in India	- - 1,131,000	
Guaranteed interest on Railway capital	- - 1,851,210	
		<u>9,347,538</u>
Amount which should be paid into the Home Treasury by the Railway Companies, to provide for the disbursement of 6,000,000 £. in India, in addition to the sum that may also be required in England	- - - -	6,000,000
Deficiency of funds to meet the expenditure of the year - which will, however, be reduced by the amount receivable here on account of advances made in India for the China expedition, &c., and which you estimate at	- - - -	<u>3,347,538</u>
		<u>1,250,000</u>
Thereby reducing the deficiency to	- - - £.	<u>2,097,538</u>

being about the amount which you estimate in paragraph 16 of your Despatch under reply, as the probable ultimate deficit of the year 1861-62.

38. I cannot, however, conceal from myself that it is possible that the Railway Companies may be unable to raise the whole sum of 8,000,000 £., and there will then be no alternative but for the Home Government of India to provide the sum by which their payments into the Home Treasury may fall short of that amount.

39. It will, therefore, be necessary for me to make arrangements to meet, not merely the deficiency of 2,097,538 £., but also whatever portion of the sum of 8,000,000 £. the Railway Companies may fail to raise, as it would entail serious loss on Government if the works in progress were suspended. To effect that object, it will be necessary that I should borrow the money in the English market, and I must, therefore, still desire that no loan, other than that to which I have referred at paragraph 33 of this Despatch, may be opened in India, without my consent being first obtained.

40. I have so recently, in my Financial Despatches, dated the 2d February (No. 22), and 8th April last (No. 53), impressed upon you, in the strongest terms, the urgent necessity for carrying every practicable reduction into immediate effect, that I refrain from again repeating that instruction, and will only observe that the absolute necessity for effecting those reductions has not, in any way, diminished.

I have, &c.
(signed) C. Wood.

COPY of recent CORRESPONDENCE on the subject of RAILWAY EXPENDITURE in *India*, and the course proposed to be taken with reference to the several Railways now under construction in that Country.

PUBLIC WORKS DEPARTMENT.

Railway.—No. 5, of 1861.

To the Right Honourable Sir *Charles Wood*, Bart., G. C. B., Secretary of
of State for *India*.

Sir,

Fort William, 2 February 1861.

WITH reference to correspondence noted in the margin,* on the subject of restriction of railway expenditure, and more especially to your railway Despatch, No. 91, of 17th November 1860, in which you withdrew your previous restriction of the amount of railway expenditure in *India* for the year to 4,750,000 £., and stated your wish that operations should not be delayed "in those sections of lines which are advancing towards completion, or which you may consider of primary importance," we have taken the whole subject of railways into serious consideration with a view to ascertain what sections of railway come within the above description, so that in case of capital not being forthcoming for all, they might deserve a preference.

2. In the meantime, in consequence of these orders we withdrew the restriction,† and the works have proceeded without material interruption, the result being an expenditure on railways in *India*, for the financial year ending 31st April 1861, which, although not yet precisely ascertained, may be safely taken at about 6,000,000 £., instead of 4,750,000 £.

3. The further prosecution of railway works in *India* has become a question of serious consideration upon which we are anxious to obtain the instructions of the Home Government without delay. From the latest return which we have obtained from England, it appears that the situation on the 15th November 1860, was as follows:

Total estimated amount of capital required, as per detail given in the margin - - - - - £.
Total amount of capital guaranteed - 54,600,000
Total amount of capital guaranteed paid up - - - - - 36,556,300
Total amount of capital expended, (of which a very small portion is entered on estimate) - - - - - 32,190,414
Total amount of capital expended, (of which a very small portion is entered on estimate) - - - - - 30,802,767

This estimate of the total expenditure required to complete the lines which have been sanctioned is somewhat less than one, entered in the margin, which our officiating secretary had arrived at in some particulars by an independent process, from information in *India*, and which we believe to be the more accurate, if indeed the larger amount be not exceeded in the result.

	Capital Required as Estimated in England.	Capital Required as Estimated by our Officiating Secretary.
	£.	£.
East Indian, Main Line - - -	20,000,000	19,700,000
Ditto - - Jubbulpoor - - -	2,000,000	2,000,000
Madras, Main Line - - -	5,000,000	4,845,000
Ditto - Bellary - - -	3,500,000	3,300,000
Great Indian Peninsula - - -	12,000,000	13,938,250
Sind Railway - - -	1,400,000	1,400,000
Indus Flotilla - - -	300,000	300,000
Punjab, Mooltan and Umritsur - - -	2,000,000	2,250,000
Ditto - Delhi Extension - - -	2,000,000	2,850,000
Bombay, Baroda, and Central India - - -	4,000,000	3,290,080
Eastern Bengal (present works) - - -	1,400,000	1,360,000
Calcutta and South-Eastern - - -	300,000	270,000
Great Southern of India - - -	700,000	590,000
TOTAL - - - £.	54,600,000	56,093,330

4. The

* Her Majesty's Secretary of State's Financial Despatch (No. 110) of 10th July 1860. Her Majesty's Secretary of State's Railway Despatch (78) of 10th October 1860.

† As reported in our Railway Despatch (No. 103) of 8th December 1860.

4. The general result is, therefore, that according to present estimates, which may possibly be exceeded, a sum of 56,000,000 £. will be required to complete the sanctioned railway system of India, towards which 36,556,300 £. only has been provided through the existing Companies. Of this capital of 36,556,300 £., 32,090,414 £. had been paid in by the Companies, and 30,802,767 £. was estimated to have been expended in England and India up to the 15th November 1860; so that by the close of the financial year on 31st April 1861, we may say in round numbers that 34,500,000 £. will probably have been paid in, and 34,000,000 £. expended. The balances of some of the Companies will, by that date, have been considerably overdrawn, while those of others will be very small; and none will be at all sufficient to complete the works which have been sanctioned.

5. Without entering on any detail as to the financial position of India, it is sufficient to state the fact, that by May next, or shortly after, the cash balances here will certainly be reduced to the lowest point at which it is possible to carry on the Government of the country; and, adverting to the prospects of next year and to the risk of deficient revenue and of extra charges which may be caused by the famine, it would certainly be highly imprudent to reckon on advances from the Treasury here for carrying on railway works on an extensive scale. In fact, a state of things is possible, or rather probable, in which, in the event of funds not being supplied from home, in anticipation, to carry on the railway works, the Government of India would have no alternative but to order their abrupt and complete suspension.

6. Under these circumstances, it becomes of extreme urgency to know as soon as possible what the Companies and the Home Government are prepared to do. The expenditure is now going on at the rate of rather more than 8,000,000 £. a year, viz. about 2,250,000 £. in England, and 6,000,000 £. in India.

7. Should the Home Government decide on proceeding uninterruptedly with the whole of the railways sanctioned, it will require an expenditure in India of from 5,000,000 £. to 6,000,000 £. a year for each of the next three or four years. If it be impossible to provide this amount, in addition to that which may be required for expenditure in England, it will be clearly impossible to finish all that has been sanctioned, and, in that case, it will be of vital importance to spend what capital can be raised in completing lines, or sections of lines which are already far advanced, rather than in commencing new works, or prosecuting sections on which no great progress has been made, without the assurance of being able to finish them. With this view we have made inquiries as to the actual state and progress of the different lines; and although our information is not, on some points, so complete as we could wish, yet, as we believe the results to be substantially correct, and the matter is extremely urgent, we think it better to lay them before you without delay.

8. It appears, then, that upon the following lines the progress made has been such that the idea of suspending them could not be entertained unless upon the gravest emergency :—

CLASS I.

L I N E S.	Estimated Capital in excess of that spent up to 15 November 1860, required to complete the several Lines.
	£.
East Indian.—Main Line from Calcutta to Delhi, with Singarrun Branch and Burrakur Extension (Raneegunge).	4,790,681
Madras.—Main Line from Madras to Beypoor and Bangalore Branch	559,964
Great Indian Peninsula.—Bombay to Sholapoor	4,182,508
Ditto - - ditto - - ditto - Bhosawul Junction	
Ditto - - ditto - Bhosawul to {Hurdah, towards Jubbulpoor (?) Oomrawuttee, towards Nagpoor	
Sind Railway	201,513
Indus Flotilla	88,300
Punjab.—Mooltan and Umritsur	1,596,685
Bombay, Baroda, and Central India.—Bombay to Ahmedabad	1,081,000
Eastern Bengal (right bank of Ganges)	822,225
Calcutta and South-Eastern	58,736
Great Southern of India.—Negapatam to Trichinopoly	231,709
TOTAL - - - £.	13,613,321

9. The following lines are either not commenced, or have made so little progress, that no serious loss would ensue from their suspension beyond that of the retardation of the benefits of railway communication.

CLASS II.

L I N E S.	Estimated Capital in excess of that spent up to 15 November 1860, required to complete the several Lines.
	£.
East Indian.—Jubbulpoor Line, Allahabad to Jubbulpoor	1,805,170
Madras.—Bellary Line, Arconum Junction to Moodgul	2,984,072
Great Indian Peninsula.—Sholapoor to Moodgul	1,500,000
Ditto - - ditto - - Hurdah to Jubbulpoor	1,764,000
Ditto - - ditto - - Oomrawuttee to Nagpoor (?)	774,000
Punjab.—Umritsur to Delhi	2,850,000
TOTAL - - - £.	11,677,242

And one or two minor lines or sections are in an intermediate position, which makes it doubtful whether they could be suspended, as the Bangalore branch, and the portion of the Great Indian Peninsula Railway between Bhosawul

Junction and Hurdah, towards Jubbulpoor, which have been included under Class I; whilst the portion of the Great Indian Peninsula Railway between Oomrawuttee and Nagpoor has been entered in Class II. These, however, do not materially affect the general result, which is, that the railways may be classed in two categories; one which must be completed at all hazards at a cost of about 13,600,000 *l.* to be spent mainly in the two years and a half, commencing 15th November 1860; another, which it is very desirable to complete, but which might, in case of urgency, be suspended without grave loss.

10. Feeling the importance of not allowing the Government to be committed further in respect to the latter class of lines, we have issued orders to suspend the commencement of any new works, and to enter into no further contracts or engagements generally upon lines in Class II, until we can receive instructions from home as to the extent of expenditure which can be safely undertaken.

11. If we hear that in addition to providing the 13,600,000 *l.* indispensable in the next two or three years to complete advanced lines, you can see your way to provide another 11,700,000 *l.* to be spent in the next three or four years in carrying out those portions of the general scheme which are yet scarcely begun, we shall cheerfully give orders for their active prosecution.

12. In fact, we are fully sensible how desirable it is to complete all those lines without delay, if possible, and more especially that which will unite Bombay with Calcutta, *viâ* Jubbulpoor, to which we attach the utmost importance.

13. But, on the other hand, nothing could be more lamentable than after undertaking works beyond our means, to be compelled, from want of money, to suspend them in a half-finished condition.

14. We shall forward, as soon as possible, a more detailed estimate of the railway expenditure for India for 1861-62, on the two suppositions of our proceeding only with works of urgency, or of our prosecuting all that has been sanctioned. But, in the meantime, you may base your financial arrangements on the assumption that there will be required, irrespective of expenditure in England, for Indian railway expenditure in 1861-62, the sum of 6,000,000 *l.* for urgent works; and that, after 1861-62 the expenditure on Class I. would as rapidly decrease as that on Class II. would rapidly increase.

15. We have only to add, that in case the difficulty of raising the requisite capital to complete these lines should open the question of new arrangements with the Companies, we believe that considerable economy might result from the Government itself undertaking the completion of the remaining works. No difficulty would be experienced in executing these works through contractors, or otherwise, on an efficient but far more economical scale than has hitherto prevailed, and much of the extravagant expenditure which has unfortunately characterized railway works in this country might be avoided by unity of administration.

16. The Companies might, if desired, be still maintained on their existing footing, the only change being that, if unable to complete these lines for their original capital, the Government would do it for them instead of advancing them the money to do it themselves.

17. Even if not adopted universally, it might be worth while to try this system in certain cases where a large amount of work remains to be done, and the Company has no prospect of raising sufficient capital without a higher rate of guarantee, which we should earnestly deprecate, as lowering the credit of India, and entailing an unnecessary burden on her finances for the sake of perpetuating a system which experience has proved to be extravagant.

18. If, unfortunately, it should prove impossible in England to raise a sufficient capital during the present year to carry on all the works comprised in Class I., then it will be highly desirable that the Government should at once make some arrangement by which it would be enabled to devote the whole of the limited capital which it could raise by loan to the prosecution of the two lines which are of primary importance; viz., the East Indian Main Line, from Calcutta to Delhi, and the north-east line of the Great Indian Peninsula, from Bombay to the cotton districts.

19. In the event of any of the Companies failing to carry out their original engagements, so as to require a modification of the terms of their contracts, it is scarcely necessary for us to remind you of the great importance of altering the condition relative to the rate of exchange, by which India is made a heavy loser; and also to point out that a charge of 5 per cent. interest on any advances of the Government in India is below the market rate at which we can raise money, and ought to be at least $5\frac{1}{2}$ per cent.

We have, &c.
(signed) *H. B. E. Frere.*
C. Beadon.
S. Laing.

(Railway, No. 35.)

To his Excellency the Right Honourable the Governor General of India
in Council.

My Lord,

India Office,

London, 2 May 1861.

1. UPON receipt of your Letter No. 5, dated the 2d February last, I at once took measures to enable me to reply to your request for instructions as to the "further prosecution of railway works in India."

2. You will have learnt by my Despatch to the Government of Bombay of the 8th January last, that arrangements had been made with the Great Indian Peninsula and the Madras Railway Companies for the postponement of those sections of their respective undertakings which lie between Sholapore and Bellary, and you were informed by my Despatch No. 60, of the 6th July 1860, that in consequence of the inability of the Punjaub Railway Company to issue shares for the line between Lahore and Delhi, the construction of that line had been postponed. I have now to inform you that it has been arranged, in communication with the Directors of the East Indian Railway Company, to postpone also the commencement of the Jubbulpore Branch of their undertaking until the North-West line has approached more nearly towards completion.

3. It only remains, therefore, to consider the proposition for suspending the works on the following lines, viz. :—

On the Great Indian Peninsula, from Hurda Jubbulpore.

" " " " Oomrawuttee to Nagpore.

On the Madras Railway, from Arconum Junction to Bellary.

" " " the Bangalore Branch.

4. In my Despatch of the 24th April (No. 32) 1861, I informed you that, in the present state of the finances of the Great Indian Peninsula Railway Company, Her Majesty's Government did not consider that they were in a position to order the stoppage of its operations, and that it was not thought desirable, on other grounds, to *propose* that any of the works on the lines in question should be suspended. The Madras Railway Company are not in the same position as the Great Indian Peninsula Company in regard to their ability to raise funds; but still I do not consider it expedient to require them to suspend the works which are in progress or near completion. I am, therefore, in favour of allowing the operations on the main lines, as well as on the Bangalore Branch, to go on steadily, the resource of the Company being applied, in the first instance, as regards the North-West line, to that part which lies between Arconum Junction and Cuddapah, its continuation from Cuddapah to Bellary being proceeded with as engineers and materials can be spared.

5. You estimated that the sum required to complete the works which it has now been decided to continue, in excess of the expenditure up to the 1st November last, would be as follows :—

	£.
On the East Indian Railway - - - - -	4,790,681
On the Madras :	
Main Line to Beypore and Bangalore Branch -	559,964
Arconum to Bellary - - - - -	1,550,000
On the Great Indian Peninsula - - - - -	4,182,508
Hurdu to Jubbulpore - - - - -	1,764,000
Oomrawuttee to Nagpore - - - - -	774,000
On the Scinde - - - - -	201,513
" Indus Flotilla - - - - -	88,300
" Punjaub - - - - -	1,596,685
" Bombay, Baroda, and Central India - -	1,081,000
" Eastern Bengal - - - - -	822,225
" Calcutta and South Eastern - - - -	58,736
" Great Southern of India - - - - -	231,709
TOTAL - - - - £.	17,701,321

6. There may be a question whether your estimates of expenditure are not high, and indeed this is the opinion both of the East Indian and the Great Indian Peninsula Companies as to their respective lines. I may observe also that the works executed in India have seldom equalled the estimates at the beginning of the year. Bearing in mind, however, the measures which you have taken to push on the works in the North-West Provinces, I will assume the correctness of your estimates as the basis of the financial arrangements to be made as regards railways.

7. I have been given to understand, that the advances made by your Government in India to the Railway Companies between the 1st May and the 1st November were about 2,700,000 £. The expenditure between that date and the 15th idem may be assumed to have been about 300,000 £. You have estimated the expenditure, for the year 1860-61 at 6,000,000 £, and if the works have really been carried on as rapidly as you expected, and you have advanced the remaining 3,000,000 £. from November 15th to 1st May, there will remain 14,706,000 £. to be provided for these works subsequently to that date.

8. You calculate that, in order to prevent the very serious loss which would occur from an interruption of the works in progress, 6,000,000 £. of this must be expended in India during the official year 1861-62. It is estimated that about 1,800,000 £. will be required for home expenditure during the year; making together, say in round numbers, 8,000,000 £. as the sum required for the expenditure of the year 1861-62.

9. There will then remain to be raised, for the completion of railroads actually in hand, only a sum of between six and seven millions, which probably could not be expended in less than two years.

10. The postponed lines may require a further sum of about 8,000,000 £., to be raised at such times and in such proportions as may be determined hereafter, and when they are completed all the works will have been executed for which the Government has come under any present or prospective engagement.

11. With regard to the funds to be provided for this year, I find that the balance now standing to the credit of the Companies, after deducting advances to certain of them, is about 500,000 £.

12. If the above estimates are correct, it is necessary to provide a sum of 7,500,000 £. for railway purposes during the current year. It must be observed, however, that even when this is done, there would be no balance at the end of the year, and hitherto it has been considered expedient always to have a balance in hand sufficient to meet three months' expenditure.

13. You will observe, by the letters of the East Indian, the Great Indian Peninsula, and the Punjaub Railway Companies, copies of which have been, or are now forwarded, that the Directors are of opinion that they will be able to raise the money which they may require. I hope that this will be the case. I cannot, however, but entertain doubts as to whether all the other Companies will be able to raise the sum required to meet their expenditure.

14. The

14. The importance of completing the lines as soon as possible, affecting as they will not only the interest of the Companies, but also that of Government, is manifest. Until the traffic commences and returns are made by passengers and goods to some extent beyond the working expenses of the line, there can be no receipts from the railroads in diminution of the annual demand upon the revenues of India for the payment of guaranteed interest. It seems to me, therefore, to be for the interest of Government that, in the event of the Companies themselves not providing the necessary funds, I should be prepared to assist them. I have accordingly to desire that you will make the requisite advances for carrying on the works above described during the year, and I shall take measures for providing, by loans in this country, any portion of the 8,000,000 £. required for the expenditure in India and in England, which the Railway Companies may fail to pay into the Home Treasury.

15. Your earnest endeavours have, I observe, been used, and I trust with success, to secure economy in the construction and management of these great works. Extravagance in any way must be prevented by all the means in your power, but I do not approve of the adoption "of any make-shift which may not prove economical in the end." The great object is to complete the lines, and to bring them into such a condition as may yield returns in as rapid a manner as is consistent with safety, and with their economical maintenance.

16. The completion of the greater portions of the main lines now in course of construction may, I trust, be looked for in the course of next year.

17. While, therefore, a large expenditure is required for the ensuing year, it must be recollected that the pressure is temporary, and that subsequently not only will the advances in India required from your Government be of less amount, but the receipts in diminution of the sum paid for guaranteed interest will be greater.

18. The new arrangements suggested in paragraphs 15 and 16 of your letter under reply, viz., "that the Government itself should undertake the completion of "the remaining works," "the Companies being still maintained on their existing "footing," would require the most careful consideration, and could, in the opinion of Her Majesty's Government, only be resorted to if it is found that extravagance or negligence on the part of those employed on the lines are inseparable from the present system. I trust that this is not really the case. A sudden disturbance of existing engagements would involve delays and interruptions highly detrimental to the interests of the Government and the Companies.

19. The questions as to what rate of interest should be charged on the advances made by Government in excess of railway payments, and what rate of exchange should be fixed upon for the conversion of such advances into pounds sterling, are now under my consideration in Council.

I have, &c.
(signed) C. Wood.

EAST INDIA (FINANCES, &c.)

COPY of CORRESPONDENCE between the Secretary of State for India and the Governor General of India in Council, on the subject of the GENERAL FINANCES of *India* (in continuation of the Correspondence presented on the 15th February 1861); and, of recent CORRESPONDENCE on the Subject of RAILWAY EXPENDITURE in *India*, and the course proposed to be taken with reference to the several Railways now under Construction in that Country.

(*Mr. Crawford.*)

Ordered, by The House of Commons, to be Printed,
9 May 1861.

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EAST INDIA (REVENUES).

A RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES chargeable on the EAST INDIA REVENUES, at Home and Abroad, up to the latest Period of Time to which such Return can be made out; viz. *England*, 31st December 1860; *India*, 30th April 1859.

(Presented pursuant to Acts 21 Vict. c. 3; 22 Vict. c. 11; and 22 & 23 Vict. c. 39.

Ordered, by The House of Commons, to be Printed,
18 February 1861.

RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES chargeable on the EAST INDIA REVENUES,
England, 31st December 1860 ;

INDIA :	REGISTERED DEBT.			LOANS.			TREASURY NOTES.		
	Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.
(The Rupee converted into Sterling at the exchange of 2 s.)	£.	£.	£.	£.	£.	£.	£.	£.	£.
Government of India	56,249,218	52,317	56,301,535	2,328,600	85,956	2,414,556	1,070,649	896	1,071,545
Bengal - - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
North Western Provinces - -	- - -	- - -	- - -	34,500	- - -	34,500	- - -	- - -	- - -
Punjaub - - -	- - -	- - -	- - -	364,319	- - -	364,319	- - -	- - -	- - -
Madras - - -	23,450	13,874	37,324	562,379	- - -	562,379	161,550	- - -	161,550
Bombay - - -	- - -	- - -	- - -	- - -	- - -	- - -	2,850	- - -	2,850
£.	56,272,668	66,191	56,338,859	3,289,798	85,956	3,375,754	1,225,049	896	1,225,945
				East India Bonds.	East India Debentures.	India Five per Cent. Stock.	Owing for Exports.		
				£.	£.	£.	£.		
ENGLAND - - -				5,873,717	13,044,000	7,253,000	381,887		

The above is exclusive of the charge upon the revenues of India, under the Act of 3 & 4 Will. 4, c. 85, of the Company, which is subject to redemption by Parliament on payment to the Company of 200 l. sterling for 100 l.

There are also contingent liabilities in respect of interest-guaranteed Indian Railways and other Companies, and of

India Office, }
31 January 1861. }

at HOME and ABROAD, up to the latest Period of Time to which such Return can be made; viz.
India, 30th April 1859.

SERVICE FUNDS.			BILLS PAYABLE.			DEPOSITS and MISCELLANEOUS.			TOTAL.			
Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.	Bearing Interest.	Not bearing Interest.	TOTAL.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
2,561,678	116,058	2,677,736	-	-	873,916	873,916	4,192	3,786,255	3,740,447	62,214,337	4,865,398	67,079,735
-	-	-	-	-	25,103	25,103	236,685	1,637,186	1,873,871	236,685	1,662,289	1,898,974
-	-	-	-	-	135,900	135,900	20,000	302,185	322,185	54,500	438,085	492,585
-	-	-	-	-	552,391	552,391	-	1,049,313	1,049,313	364,319	1,601,704	1,966,023
826,816	-	826,816	-	-	102,534	102,534	138,397	416,347	554,744	1,702,592	532,755	2,235,347
1,614,730	-	1,614,730	-	-	627,976	627,976	297,863	1,074,162	1,372,025	1,915,443	1,702,138	3,617,581
5,003,224	116,058	5,119,282	-	-	2,317,820	2,317,820	697,137	8,215,448	8,912,585	66,487,876	10,802,369	77,290,245

Pay Office Demands, Admiralty Claims, &c.	Capital of Indian Railways and other guaranteed Companies remaining in the Home Treasury, after deducting Sums (partly Estimated), drawn by them in India.	Bills of Exchange outstanding.	Miscellaneous.	TOTAL.
£.	£.	£.	£.	£.
475,795	2,192,400	10,571	443,622	29,674,992

Dividend at the rate of 10 l. 10 s. per cent. per annum, on the sum of 6,000,000 l., the capital stock of the East India stock.

Repayments to them of Capital expended; but no estimate can be formed of these liabilities.

George Friend,
Accountant-General.

EAST INDIA (REVENUES).

RETURN of all STOCKS, LOANS, DEBTS, and
LIABILITIES chargeable on the EAST INDIA
REVENUES, at Home and Abroad, up to the
latest Period of Time to which such Return
can be made out; viz. *England*, 31st December
1860; *India*, 30th April 1859.

(*Presented pursuant to Acts 21 Vict. c. 3; 22 Vict. c. 11;
and 23 & 23 Vict. c. 39.*)

*Ordered, by The House of Commons, to be Printed,
18 February 1861.*

EAST INDIA (NEGOTIABLE HOME DEBT).

RETURN to an Address of the Honourable The House of Commons,
dated 8 February 1861;—for,

AN “ ACCOUNT of the Negotiable HOME DEBT of the Government of *India*, showing the outstanding Amount of BONDS and DEBENTURES and of STOCK created under the several Acts of Parliament authorising the same, and distinguishing the Amount of Stock created by conversion of Bonds.”

	£.	s.	d.	£.	s.	d.
East India Bonds - - - - -	-	-	-	5,873,717	-	-
East India Debentures :						
Act 21 Vict. c. 3 - - - - -	7,997,000	-	-			
Act 22 Vict. c. 11 - - - - -	5,047,000	-	-	13,044,000	-	-
India 5 per Cent. Stock :						
Act 22 & 23 Vict. c. 39 - - - - -	5,000,000	-	-			
Act 22 & 23 Vict. c. 39, by conversion of Debentures which had become due -	1,953,000	-	-			
Act 23 Vict. c. 5, by conversion of Bonds	460,000	-	-	7,413,000	-	-
				£. 26,330,717	-	-

India Office, }
15 February 1861. }

George Friend,
Accountant General.

EAST INDIA (NEGOTIABLE HOME DEBT).

ACCOUNT of the Negotiable HOME DEBT of the Government of *India*, showing the outstanding Amount of BONDS and DEBENTURES and of Stock created under the several Acts of Parliament authorising the same, and distinguishing the Amount of Stock created by conversion of Bonds.

(*Mr. Crawford.*)

*Ordered, by The House of Commons, to be Printed,
20 February 1861.*

EAST INDIA (PUBLIC DEBT).

RETURN to an Address of the Honourable The House of Commons, dated 8 February 1861,;—for,

“ ACCOUNTS of the Negotiable Public Debt of India, showing the Amount of each Loan, with the Rate of Interest thereon, and distinguishing separately the Proportions severally retained in India and registered at the India Office under ‘ Enfacement’ for Payment of Interest or for Transfer into Stock; ”
“ And, showing the Amount drawn for in Bills upon the Governments of Calcutta and Madras in Payment of the Interest due upon the Portion of the Public Debt of India registered under ‘ Enfacement’ at the India Office, and the Deductions made on Account of Indian Income Tax, and of Income Tax claimed on behalf of the Imperial Government.”

	Amount of each Loan of the Negotiable Public Debt of India according to the latest Advices.	Rate of Interest thereon.	Proportion retained in India.	Proportion registered at the India Office, under Enfacement for Payment of Interest, or for Transfer into Stock, on the 31st January 1861.	Amount drawn for in Bills upon the Governments of Calcutta and Madras, in payment of the Portion of the Public Debt of India, Registered at the India Office under Enfacement for Payment of Interest, or for Transfer into Stock.	Deductions made on account of Indian Income Tax.	Deductions made on account of Income Tax claimed on behalf of the Imperial Government.
	Rs.		Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Madras Permanent Loan	1,54,000	8 per cent. p' annum	1,54,000	—	—	—	—
Madras Permanent Loan	50,500	6 ” ”	80,500	—	—	—	—
Public Works Loan of 31st March 1855	2,74,48,700	5 ” ”	2,53,83,000	20,63,700	1,36,302 6 3	572 7 9	5,255 2 —
Loan of 28th February 1857	20,22,92,325	5 ” ”	16,24,86,925	3,98,05,600	25,14,399 15 3	—	99,080 — 9
Loan of 28th February 1857	37,30,300	4 ½ ” ”	37,29,300	1,000	64 15 10	—	2 8 2
Loan of 1824-25	8,66,687	4 ” ”	8,45,687	21,000	710 10 1	—	31 12 4
Loan of 1828-29	2,87,461	4 ” ”	2,68,164	19,300	110 7 —	—	4 12 —
Loan of 1832-33	5,20,61,477	4 ” ”	5,09,23,677	11,37,800	48,402 — 3	—	1,936 9 8
Loan of 31st March 1836	4,28,04,331	4 ” ”	4,08,62,131	19,42,400	73,320 8 5	282 1 10	2,946 8 5
Loan of 1st February 1843	10,79,14,300	4 ” ”	10,21,34,100	57,80,200	3,09,430 1 3	382 12 11	12,435 1 10
Loan of 30th June 1854	9,70,29,400	4 ” ”	9,34,11,000	36,18,400	1,58,964 10 1	1,056 10 10	6,090 11 1
Loan of 28th February 1854	8,68,200	3 ½ ” ”	8,56,700	11,500	485 14 1	—	21 9 11
Transfer Loan Stock	* 2,61,25,376	4 ” ”	77,93,617	—	—	—	—
	56,16,63,460		43,89,30,301	5,44,00,900	—	—	—
Loan of 1859-60, opened on the 1st of May 1859; subscriptions in cash	† 5,01,79,600	5 ½ ” ”	—	2,55,61,500	8,73,234 1 —	9,134 8 11	36,906 14 1
Treasury Bills outstanding 30th November, 1860	86,300	2 ½ ” ”	—	—	—	—	—
Treasury Bills	3,48,900	—	—	—	—	—	—
	61,22,78,260		—	7,99,62,400	41,15,625 9 4	12,183 13 8	1,65,361 10 3

* Of the Transfer Loan Stock, the sum of 1,83,31,759 rupees now stands upon the London books.
† In addition to the cash subscriptions to the 5 ½ Per Cent. Loan, the further sum of 4,88,07,000 rupees has been subscribed in 5 per cent. paper, making a total of 9,89,86,600 rupees.

India Office, 28 February 1861.

George Friend, Accountant General.

EAST INDIA (PUBLIC DEBT).

ACCOUNTS of the Negotiable PUBLIC DEBT of *India*, showing the Amount of each LOAN, with the Rate of Interest thereon, and distinguishing the Proportions severally retained in *India*, and Registered at the India Office, under "Enfacement" for Payment of Interest or for Transfer into Stock; &c.

(*Mr. Crawford.*)

*Ordered, by The House of Commons, to be Printed,
1 March 1861.*

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EAST INDIA (LOAN).

RETURN of all MONIES raised on LOAN under the Provisions of the Acts
21 Vict. c. 3; 22 Vict. c. 11; and 22 & 23 Vict. c. 39.

RETURN of all MONIES raised on LOAN under the Provisions of the Acts
21 Vict. c. 3; 22 Vict. c. 11; and 22 & 23 Vict. c. 39.

Per Act 21 Vict. c. 3	-	-	-	-	-	£. 7,816,645.	7.	1.
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Per Act 22 Vict. c. 11	-	-	-	-	-	£. 6,753,980.	14.	7.
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Per Act 22 & 23 Vict. c. 39	-	-	-	-	-	£. 4,857,996.	16.	1.
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India Office, }
31 January 1861. }

George Friend,
Accountant General.

EAST INDIA (LOAN).

RETURN of all MONIES raised on LOAN under
the Provisions of the Acts 21 Vict. c. 3 ;
22 Vict. c. 11 ; and 22 & 23 Vict. c. 39.

(Presented pursuant to Acts 21 Vict. c. 3 ; 22 Vict. c. 11 ;
and 22 & 23 Vict. c. 39.)

Ordered, by The House of Commons, to be Printed,
18 February 1861.

EAST INDIA (GOVERNMENT LOANS).

RETURN to an Address of the Honourable The House of Commons,
dated 18 February 1861 ;—for,

A “RETURN of the Terms, both as regards Interest and Price, on which all LOANS Raised during the last Ten Years either in *England* or *India* for the purposes of the Indian Government have been Negotiated.”

LOANS RAISED IN ENGLAND.				LOANS RAISED IN INDIA.			
		T E R M S.				T E R M S.	
		Interest.	Price.			Interest.	Price.
1850-51				1850-51	Loan of 30 June 1841 -	5 per cent. per annum.	
1851-52				1851-52	Loan of 30 June 1841 -	5 per cent.	
1852-53					Loan of 1 February 1843	4 per cent.	
1853-54				1852-53	Loan of 1 February 1843	4 per cent.	
				1853-54	Loan of 1 February 1843	4 per cent.	
					Loan of 28 February 1854	3½ per cent.	
					Transfer Loan - -	4 per cent.	
1854-55	- - - Nil.			1854-55	Loan of 28 February 1854	3½ per cent.	
					Loan of 1 February 1843	4 per cent.	
					Loan of 30 June 1854 -	4 per cent.	
					Public Works Loan, 31 March 1855.	5 per cent.	
1855-56				1855-56	Loan of 28 February 1854	3½ per cent.	
					Public Works Loan, 31 March 1855.	5 per cent.	
1856-57				1856-57	Loan of 28 February 1854	3½ per cent.	
					Loan of 28 February 1857	4½ per cent.	
					Loan of 28 February 1857	5 per cent.	
1857-58	Debenture Loan, 21 Vict. c. 3 -	4 per cent. per annum.	Average 98 l. 1 s. 4 d. per cent.	1857-58	Loan of 28 February 1857	*5 per cent.	
	Advance by way of Loan from the Security Fund for the Capital of East India Stock.	4 per cent. per annum.	- - par.				par.
	Temporary Loans on Security of East India Bonds.	Average 5½ per cent. per annum.	- - par.				
1858-59	Debenture Loan, 21 Vict. c. 3 -	4 per cent. per annum.	Average 97 l. 4 s. 7 d. per cent.	1858-59	Loan of 28 February 1857	*5 per cent.	
	Debenture Loan, 22 Vict. c. 11 -	4 per cent. per annum.	Average 95 l. 1 s. 4 d. per cent.		Treasury Bills - -	3 pies per cent. per diem.	
	East India Bonds - - -	4 per cent. per annum.	Average 100 l. 8 s. 9 d. per cent.				
	Temporary Loans on Security of East India Bonds.	Average 4½ per cent. per annum.	- - par.				
1859-60	Debenture Loan, 22 Vict. c. 11 -	4 per cent. per annum.	Average 95 l. 1 s. 4 d. per cent.	1859-60	Loan of 28 February 1857	+5 per cent. per annum.	
	India 5 per Cent. Stock, 22 & 23 Vict. c. 39.	5 per cent. per annum.	Average 97 l. 3 s. 2 d. per cent.		Loan of 31 May 1859 -	5½ per cent. per annum.	
	Temporary Loans on Security of East India Bonds.	Average 4½ per cent. per annum.	- - par.		Treasury Bills - -	2½ pies per cent. per diem.	
1860-61	India 5 per Cent. Stock, 23 & 24 Vict. c. 130.	5 per cent. per annum.	Average 98 l. 14 s. 5 d. per cent.	1860-61	Loan of 31 May 1859 -	5½ per cent. per annum.	
(to 28 Feb. 1861).	Temporary Loans on Security of East India Bonds.	Average 3¾ per cent. per annum.	- - par.	(to 30 Nov. 1860).			

* Subscriptions were also received, partly in cash and partly in promissory notes, in the following proportions, viz. :—

4 per cent. notes - - - - Half in notes and half in cash.
3½ - ditto - - - - 2 rupees in notes to 3 rupees in cash.
4½ - ditto - - - - 2 rupees in notes to 1 rupee in cash.

† Subscriptions were likewise received half in 5 per cent. notes, and half in cash.

India Office, }
14 March 1861. }

George Friend, Accountant General.

EAST INDIA (GOVERNMENT LOANS).

RETURN of the Terms, both as regards Interest and Price, on which all Loans Raised during the last Ten Years either in *England* or *India* for the purposes of the Indian Government have been Negotiated.

(*Lord Robert Cecil.*)

*Ordered, by The House of Commons, to be Printed,
18 March 1861.*

15

EAST INDIA (CHINA WAR).

RETURN to an Address of the Honourable The House of Commons,
dated 15 February 1861;—for,

AN “ACCOUNT of the SUMS which have been Claimed from the Imperial Government, by the Government of *India*, for ADVANCES or DISBURSEMENTS, on account of the WAR in *China*, to the 31st day of March 1860.”

India Office,
26th February 1861. }

T. L. SECCOMBE,
Secretary Financial Department.

ACCOUNT of the SUMS which have been Claimed from the Imperial Government, by the Government of *India*, for ADVANCES or DISBURSEMENTS on account of the WAR in *China*, to the 31st day of March 1860.

ON the 28th day of January 1860, the Lords Commissioners of the Treasury were informed, that the sum of 80,000 *l.* was estimated as the amount that would become repayable to Indian Funds, during the year 1859–60, “on account of the recent augmentation” to the Force in China, and that early in the spring of 1860, repayment would be required of the further sum of 431,000 *l.*, on account of reinforcements to be sent in May 1860, as well as of any additional sum, that during the year 1860–61 might be reported in the monthly statements called for from the Government of India.

On the 4th day of February 1860, their Lordships were informed that an additional sum of 100,000 *l.* might be taken as the probable further expenditure on the same account during the year 1860–61.

EAST INDIA (CHINA WAR).

ACCOUNT of the SUMS which have been Claimed
from the Imperial Government by the Govern-
ment of *India*, for ADVANCES or DISBURSE-
MENTS on Account of the WAR in *China*, to 31
March 1860.

(*Sir Stafford Northcote.*)

Ordered, by The House of Commons, to be Printed,
27 February 1861.

152

EAST INDIA (CHINA WAR).

RETURN to an Address of the Honourable The House of Commons,
dated 9 May 1861;—for,

AN “ACCOUNT of all SUMS Paid by the Imperial Government to the
Government of *India* for ADVANCES or DISBURSEMENTS on Account of the
WAR in *China*; and an ESTIMATE of all further CLAIMS on the same
Account up to the 1st day of May 1861.”

(*General Peel.*)

Ordered, by The House of Commons, to be Printed,
22 July 1861.

STATEMENT of CLAIMS received from the Government of *India*, for Repayment of EXPENSES incurred previously to the 1st May 1861, on Account of the WAR in *China*.

	<i>Rs.</i>	<i>a.</i>	<i>p.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
1. Her Majesty's Imperial Government in account with the Government of India, on account of Third Expedition to China, up to 30 April 1860	1,783,242	3	10½			
2. Statement of payments made by the Government of Bombay, on account of the Expedition to China, from November 1859 to February 1860	7,439	15	7			
3. Ditto - - ditto, for March 1860 - - -	93,353	4	5			
4. Ditto - - ditto - April „ - - -	473,724	10	11			
5. Ditto - - ditto - April „ (Supplementary)	142,082	10	2			
6. Ditto - - ditto - April „ (2d ditto) -	468,882	10	4			
7. Ditto - - ditto - May „ - - -	9,973	-	2			
8. Ditto - - ditto - June „ - - -	7,414	4	4			
9. Ditto - - ditto - April „ (3d ditto) -	104	4	-			
10. Ditto - - ditto - July „ - - -	60,800	5	1			
11. Account current, No. 2, exhibiting a further portion of the charges incurred by the Government of India, up to 30 April 1860 - - -	1,296,987	8	6½			
12. Account current, No. 1, of 1860-61, exhibiting charges incurred by the Government of India during May 1860 - - - - -	269,252	1	6			
13. Statement of payments made by the Government of Bombay for August 1860 - - -	386,473	3	1			
14. Statement, No. 1, of sums disbursed by the Government of Madras - - - - -	812,388	13	1			
15. Statement of payments made by the Government of Bombay for September 1860 - - -	863,948	11	6			
16. Statement, No. 2, of sums disbursed, and stores, &c. supplied by the Government of Madras	153,245	2	3			
17. Statement of payments made by the Government of Bombay for October 1860 - - -	525,874	6	-			
18. Ditto - - ditto, November 1860 - - -	1,852,956	3	8			
19. Account current, No. 2, of 1860-61, of the Government of India, for June 1860 - -	587,164	3	4			
20. Ditto, No. 3, of ditto, for July 1860 - - -	399,858	7	5			
	<i>Rs.</i>	10,195,116	1 2½	1,019,511	12	2
21. Account current, No. 4 of 1860-61 of the Government of India for August 1860 - - - - -				44,904	13	10
22. Statement No. 3, of books supplied for the use of Her Majesty's 44th Regiment by the Government of Madras, amounting to - - -				167	5	1

AND PAYMENTS MADE BY IMPERIAL GOVERNMENT, UP TO 1 MAY 1861. 3

	£.	s.	d.
23. Statement No. 4, of sums disbursed, and stores, &c. supplied by the Government of Madras - - - - -	14,928	16	- $\frac{1}{2}$
24. Fourth supplementary statement of payments made by the Government of Bombay, for 1859-60 - - - - -	17,467	8	5 $\frac{1}{2}$
25. Statement of payments made by the Government of Bombay for December 1860 - - - - -	3,800	14	8 $\frac{1}{2}$
26. Account current, No. 5, of 1860-61, of the Government of India, for September 1860 - - - - -	65,285	6	7
27 Ditto - - - No. 6, - ditto - for October 1860 - - - - -	55,123	13	6
28. Statement, No. 5, of sums disbursed, and stores, &c. supplied by the Government of Madras - - - - -	6,226	18	1
29. Fifth supplementary statement of payments made by the Government of Bombay for 1859-60 - - - - -	2,030	9	1
30. Statement of payments made by the Government of Bombay for January 1861 - - - - -	60,180	3	2 $\frac{1}{2}$
 Deduct—			
Sums credited by the Madras Government, in Statement No. 5 - - - - -	9,130	16	-
Value of Ordnance stores returned into store, as shown in Statement No. 29 - - - - -	2,130	3	5
	11,260	19	5
 Add—			
Advances made to the Treasury Chest at Hong Kong, by acceptance of bills drawn on the Government of India - - - - -	48,661	-	-
 TOTAL - - - £.	1,327,027	1	4*

STATEMENT of PAYMENTS made by the Imperial Government to the Government of India, up to the 1st May 1861, in part satisfaction of the foregoing CLAIMS.

	£.
22 September 1860 - - - - -	400,000
19 March 1861 - - - - -	267,601
30 March „ - - - - -	250,000
	£. 917,601

Further Payments have been made as follows:—

19 June 1861 - - - - -	180,000
5 July „ - - - - -	48,661
	£. 228,661

* Note.—The further disbursements which will probably have been made in India up to the 1st May last, have been estimated by the India Office at 1,019,000*l.* No detailed estimates, however, have been received, and the amount is entirely conjectural. The advances are also for a variety of services connected with the Army and Navy; and how far they are covered by the large provision for such expenditure which has been made in the Estimates prepared by the respective departments, cannot at present be known.

Treasury Chambers, }
29 July 1861. }

F. Peel.

EAST INDIA (CHINA WAR).

ACCOUNT of all Sums paid by the Imperial Government to the Government of *India* for ADVANCES or DISBURSEMENTS on Account of the War in *China*; and an ESTIMATE of all further CLAIMS on the same Account up to 1 May 1861.

(*General Peel.*)

Ordered, by The House of Commons, to be Printed,
22 July 1861.

EAST INDIA (PROPERTY TAX).

RETURN to an Address of the Honourable The House of Commons,
dated 28 February 1861;—for,

“COPY of ACT, No. XXXII. of 1860, of the Government of *India*, intituled,
‘An ACT for imposing DUTIES on PROFITS arising from PROPERTY, PRO-
FESSIONS, TRADES, and OFFICES.’”

India Office, }
4 March 1861. }

J. HAWKINS,
Judicial Secretary.

(*Mr. Crawford.*)

Ordered, by The House of Commons, to be Printed,
7 March 1861.

INCOME TAX ACT.

DIVISION OF PARTS.

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I. Imposes Duties of 3 and 1 per cent. - - - - -	1-6
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IV. Mode of assessment - - - - -	35-66
V. Compositions - - - - -	67-76
VI. Provisions as to Trustees and Special Classes of Persons chargeable	77-96
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IX. Rules under Schedule 3 - - - - -	99
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XIV. Abatement and relief from double Assessments - - - - -	137-141
XV. Mode of Payment and Collection of the Duties - - - - -	142-148
XVI. Mode of Payment of Duties under Schedule 2, when parties desire to pay according to Numbers or Letters - - - - -	149-159
XVII. Recovery of Duties - - - - -	160-189
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In respect of premium, &c., for Insurance, &c. - - -		134	Rules for, under Schedule 4 - - -	100
No, in respect of such premium beyond one-sixth of total profits or income - - -		135	By Punchayet - - -	101
On account of diminution how to be allowed - - -		139	By Collector, if any person object to be assessed by Punchayet - - -	104
To be allowed when persons shall cease to carry on trade, &c., or shall die before the end of the year - - -		140	Collector may require Punchayet to reconsider and revise - - -	105
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To do all acts under this Act - - -		87	Effect of such confirmation of - - -	108
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May retain duties charged on them out of trust monies - - -		93	Under Schedule 2 by numbers or letters - - -	149
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Collector, if satisfied, shall reduce the assessment - - -		112	Appointment as, of persons already employed as Deputy Collectors - - -	21
Collector, if dissatisfied, shall dismiss the appeal, and may charge double assessment - - -		113	Appointment of, by Collectors - - -	24
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Mode of, by Collector or Special Commissioner - - -		58	To prepare list of persons applying to be assessed by Special Commissioner or Collector - - -	49
Papers relating to, not to be inspected by others than officers expressly appointed - - -		63	To have access to Collectorate or Revenue records - - -	50
Mode of, in subsequent years upon persons executing contracts of composition - - -		70	To send abstract and lists to Collector or Commissioners - - -	51
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		Effect of assessment by, according to returns furnished - - - - -	53
		Surcharge by - - - - -	54
		Notice of surcharge by - - - - -	55
		Procedure on appearance of party - - - - -	56
		To determine claims for exemption from duties - - - - -	118
		To deliver duplicate assessment to collecting officer - - - - -	143, 154, 157, 158 & 159
		To give general notice of treasuries and offices where duties are to be paid - - - - -	148
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To deliver duplicate assessment to collecting officer - - - - -	143, 154, 157, 158 & 159	On account of payments for insurance, &c. - - - - -	133
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Where the Act shall not come into operation before the time for payment of any instalment shall fall due, to adjust such times of payment - - - - -	189	DEPUTY COLLECTORS.	
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ACT No. XXXII. OF 1860.

Passed by the Legislative Council of India.—Received the Assent of the Governor General on the 24th July 1860.

AN ACT for imposing DUTIES ON PROFITS arising from PROPERTY, PROFESSIONS, TRADES, and OFFICES.

PART I.

Imposes Duties of 3 and 1 per cent.

I. FROM and after the 31st day of July 1860, there shall be collected and paid for the service of the Government of India, during the term herein limited, for and in respect of the property and profits mentioned in the several Schedules contained in this Act, and marked 1, 2, 3, and 4, respectively, the yearly duty of three rupees for every hundred rupees of the annual value thereof, that is to say ;

Duty of 3 per cent.,
and Schedules 1, 2, 3,
and 4.

SCHEDULE 1.

For and in respect of the property in, and profits arising from, all lands and houses in India.

SCHEDULE 2.

For and in respect of the annual profits arising to any person residing in India from any kind of property whatever, whether situate in India or elsewhere ; and for and in respect of the annual profits arising to any person residing in India from any profession, trade, or employment, whether the same shall be carried on in India or elsewhere.

And for and in respect of the annual profits arising to any person whatever, whether a subject of Her Majesty or not, although not resident in India, from any property whatever in India, or any profession, trade, or employment carried on within India.

And for and in respect of all interest of money, annuities, and other annual profits arising to any person residing in India, or accruing and payable in India to any person, whether residing in India or not, not charged by virtue of any other Schedule of this Act.

SCHEDULE 3.

For and in respect of all profits arising from interest, annuities, or dividends, payable in India to any person, whether residing in India or elsewhere, out of the public revenues of India.

SCHEDULE 4.

For and in respect of every public office or employment of profit in India, and every office or employment of profit in or under any Company in India, and upon every annuity, salary, or pension payable to any person residing in India, or paid in India to or on account of any person whatever by the Government of India, except annuities charged to the duty under Schedule 3.

Collection and payment of duties.

II. The duties charged under this Act shall be assessed, collected, and paid under the rules hereinafter provided.

Duty of 1 per cent. for reproductive public works.

III. From and after the day aforesaid, there shall also be collected and paid, under the rules contained in this Act, for the purposes hereinafter mentioned and described as roads, canals, or other reproductive public works; for and in respect of the property and profits mentioned in the said several four Schedules respectively, the further yearly duty of one rupee for every hundred rupees of the annual value thereof.

Duty on fractional parts of 100 rupees.

IV. Upon every fractional part of one hundred rupees of the annual value or amount of the property and profits aforesaid, the like proportion of duty at the respective rates aforesaid shall be charged, but no duty shall be charged of a less denomination than one anna.

Assessments to be for the current year.

V. The said duties shall be charged and levied by yearly assessments, except in the cases hereinafter provided. Every assessment made under this Act within the year appointed for making the same, shall be deemed to be for the current year, and shall be in force for such year. And every assessment made after the expiration of any year in which the same ought to have been made, shall be deemed to be for the year when the assessment ought to have been made.

Such year to commence on the 1st August 1860.

VI. Such year shall commence, for the first assessment, on the 1st day of August 1860, and for every subsequent assessment during the continuance of this Act on the 1st day of August in the year of such assessment.

PART II.

Appointment of Officers for Managing and Assessing the Duties.

Duties to be under whose direction and management.

VII. The duties imposed by this Act shall, subject to the provisions of this Act, be under the direction and management of the Governor General of India in Council, the several Governors, Lieutenant Governors, and Chief Commissioners, for the time being in each Presidency, Lieutenant Governorship, and Province. The said Governments and authorities respectively are hereby empowered to do all such acts and things, subject as aforesaid, as may be deemed necessary for the collecting, receiving, and accounting for the said duties throughout the respective Presidencies, Lieutenant Governorships, and Provinces, for which the said duties are assessed, in the like manner as they are authorised to do with relation to any other duties or revenue under their care.

Divisions and districts.

VIII. The divisions and districts of revenue as already constituted, or as they shall be from time to time constituted, shall be made use of for the purposes of this Act, except in the cases hereinafter specified. The Presidency towns and the stations of the Straits Settlement shall be separate districts for the purposes of this Act, and it shall be lawful for the local Government to add thereto any portions of the adjoining districts of revenue. In any such case each part of any such district so added to a Presidency town or to a station in the Straits Settlement shall, for all the purposes of this Act, be held and taken to be a part of such Presidency town, or such station.

Jurisdiction.

IX. The limits of the Presidency towns and stations of the Straits Settlement, with any addition of adjoining districts made by the local Government, shall be defined by the local Government, and notified in the official Gazette of the Presidency or Settlement. All persons subject to the provisions of this Act, not resident in any of such divisions or districts of revenue aforesaid, or in any Presidency town, or any station of the Straits Settlement, shall be deemed for the purposes of this Act to be within such revenue jurisdiction, as the Governor General of India in Council, by order, to be published in the Calcutta Gazette, shall appoint.

Commissioners to be appointed for the Presidency towns and Straits Settlement.

X. In the Presidency towns and stations of the Straits Settlement the local Government shall from time to time appoint persons to be Commissioners for the purposes of this Act

Number of commissioners for the Presidency towns and Straits Settlement.

XI. In the Presidency towns the number of such Commissioners shall be not less than six, of whom not less than two shall be persons not in the service of Government ;

Government; and in the stations of the Straits Settlement the number of such Commissioners shall be not less than three, of whom one shall be a person not in the service of Government. The local Government may grant to such Commissioners in the Presidency towns and stations in the Straits Settlement as may not be in the service of Government, such fee or remuneration as may be approved by the Governor General of India in Council.

XII. If any person not in the service of Government, having been so appointed, shall decline or neglect to act, it shall be lawful for the local Government to appoint any other person, whether in the service of Government or not, to be a Commissioner in lieu of the person so declining or neglecting.

If person not in the service of Government be appointed, and refuse or neglect to act.

XIII. The Commissioners appointed under the last three preceding sections shall hold the appointment for one year only, but it shall be in the discretion of the local Government, after the expiration of that period, to re-appoint any of them. It shall also be lawful for the local Government at any time to remove any of such Commissioners.

Duration of appointment, re-appointment, and removal of commissioners appointed under the preceding sections.

XIV. Any two of the Commissioners, one of them being an officer of Government, shall form a quorum.

Quorum.

XV. The senior officer of Government in the commission shall be President of the commission. At every meeting of the Commissioners at which such officer shall not be present, the senior officer of Government present shall preside. If a difference of opinion shall arise, and the opinions shall be equally divided, the President of the meeting shall have a casting vote.

Meetings of commissioners.

XVI. For every Presidency town and station in the Straits Settlement, the local Government shall appoint an officer in the service of Government on such salary as shall be approved by the Governor General of India in Council, to be called the Special Commissioner, for the purpose of making assessments in the cases referred to him under the provisions hereinafter contained.

Appointment of special commissioner for Presidency towns and Straits Settlement.

XVII. In each of the Presidency towns and stations of the Straits Settlement, the local Government may appoint, on such salaries as may be approved by the Governor General of India in Council, such number of assessors and such ministerial and other officers as may be deemed necessary for carrying out the provisions of this Act.

Appointment of assessors, &c.

XVIII. Except in the Presidency towns and the stations of the Straits Settlement, the Collector of Land Revenue shall be entrusted with the execution of this Act, and the managing, levying, receiving, and accounting for the duties imposed thereby, under the control of the ordinary revenue authorities to whom such Collector is subject in matters relating to the land revenue.

Except in the Presidency towns and Straits Settlement, collector of land revenue to be entrusted with execution of Act and management of duties.

XIX. The Collector may, from time to time, whenever he shall think proper, associate with himself two or more persons, whether in the service of Government or not, to assist him in making assessments under this Act, or in any proceeding held under the provisions of this Act.

Collector may associate others with himself to assist him in making assessments.

XX. The local Government may appoint in any district one or more Deputy Collectors as Assessors, on such salaries as shall be approved by the Governor General of India in Council, for the performance of the duties that may be performed by Assessors under this Act.

Appointment of deputy collectors as assessors.

XXI. The local Government may also entrust any person who may be now employed or may hereafter be employed as a Deputy Collector in the Revenue Department with the duties of an Assessor.

Appointment as assessors of persons already employed as deputy collectors.

XXII. The Collector may empower any Deputy Collector, whether employed as an Assessor or not, subordinate to such Collector, to exercise all the powers conferred on such Collector by this Act in respect of assessments in cases of profits or income not exceeding 1,000 rupees a year, subject to appeal to such Collector in the event of surcharge by such Deputy Collector.

Powers of deputy collectors.

XXIII. The Collector may, with the sanction of the local Government, delegate to any covenanted officer or to any Deputy Collector whether employed as an Assessor or not, subordinate to such Collector, any of the powers or duties with which he is entrusted under this Act; but in exercising such powers and

Delegation of powers and duties to deputy collectors.

duties, such covenanted officer or Deputy Collector shall be subject to the direction and control of such Collector.

XXIV. It shall be lawful for the local Government to authorise the Collector to appoint, on such salaries as shall be approved by the Governor General of India in Council, such Assessors and ministerial and other officers as may be necessary for carrying out the provisions of this Act, subject to the same control and regulations as in the other departments of revenue.

XXV. The Collector and Commissioners respectively may at his or their discretion exercise any of the functions that may be performed by Assessors.

PART III.

Ex-officio and Special Assessors for Government Securities, and in Public Departments.

XXVI. The Accountant General and the Sub-Treasurer of the Presidencies of Bengal, Madras, and Bombay respectively, and every authority in charge of a public treasury and authorised to pay the interest on any security of the Government of India, or any annuity payable out of the public revenue of India, shall be respectively *ex-officio* Assessors for executing this Act for the purpose of assessing and discharging the duties hereby imposed in respect of interest on securities of the Government of India, and of all annuities payable out of the revenues of India to any person whatever, at the places at which the said officers respectively hold office; and in respect of all other yearly sums (other than the salaries or pensions mentioned in the five next succeeding sections of this Act), payable by the said Government, or out of the public revenue at the Government treasuries at the said places respectively, and also in respect of all other profits chargeable with any duty under this Act, and arising within any office or department under the management or control of, or the accounts of which are rendered to, or pass through the office of the said several officers respectively.

XXVII. The several officers entrusted with the duty of auditing the civil salaries and allowances payable out of the public revenue, shall be respectively *ex-officio* Assessors for executing this Act for the purpose of assessing all such salaries and allowances payable to any person in the civil employment of the Government, or serving in any Civil Department, or for the payment of which the audit of any civil Auditor is required, and payable from the public revenue by or upon the audit of such officers respectively.

XXVIII. The several officers charged with the duty of auditing any pay, salaries, or allowances payable to any officer or person in Her Majesty's army, or in Her Majesty's Indian military forces, or in the military employment of the Government, or serving in any military department, or for the payment of which the audit of any military Auditor is required and payable out of any public revenue, shall be respectively *ex-officio* Assessors for executing this Act, for the purpose of assessing all pay, salaries, and allowances payable to any person in the military employment of the Government, or serving in any military department, or for the payment of which the audit of a military Auditor General is required, and payable from the public revenue upon the audit of such officers respectively.

XXIX. The several officers entrusted with the duty of auditing any pay, salaries, and allowances to any officer or person in Her Majesty's navy, or Indian naval forces, or in the marine service of, or in any marine department and employment under the Government, shall be *ex-officio* Assessors for executing this Act, in respect of all pay, salaries, and allowances payable to any person in Her Majesty's navy or Indian naval forces, or in the marine service of the Government, or serving in any such marine department and employment.

XXX. The several Collectors, Paymasters, and officers charged with the audit and payment, or payment without audit, of pensions payable by the Government,

Appointment of ministerial officers by collectors.

Collector and commissioners may exercise functions of assessors.

Ex-officio assessors for interest on Government securities.

Ex-officio assessors for civil salaries.

Ex-officio assessors for military pay.

Ex-officio assessors for marine pay.

Ex-officio and special assessors for pensions.

Government, shall be *ex-officio* Assessors for executing this Act in respect of all such pensions; and if the local Government shall think fit to appoint any other persons to act in that behalf, the persons so appointed shall be special Assessors for executing this Act in respect of any of the pensions payable, or audited by such Paymasters and officers respectively.

XXXI. Whenever it shall appear to the local Government necessary to appoint any special Assessor for the purpose of executing any matter in relation to any of the duties mentioned in Schedule 3 or Schedule 4 of this Act, in respect of which no provision has been herein made for the appointment of Assessors for the purpose of executing any matter in relation to the duties mentioned in either of the said Schedules at any place not herein mentioned, it shall be lawful for the said local Government to appoint a special Assessor for the special purpose of executing this Act in respect of such matter, and at such place.

Government to have power to appoint special assessors for other departments.

XXXII. The Assessors appointed under the last six preceding sections of this Act shall have authority to exercise and apply all the powers of this Act as fully and effectually as the Collector or Commissioners are authorised to exercise and apply the same, so far as the same relate to the said duties, to be assessed by the said Assessors, and shall make their assessment of the said duties subject to the rules contained in this Act in respect of such duties respectively, according to the several Schedules under which such duties are chargeable.

Assessors to have same powers as collector or commissioners when acting.

XXXIII. Every Commissioner, Collector, or other officer employed in making any assessment under this Act shall, before acting in execution of this Act, take an oath of secrecy in a form to be prescribed as hereinafter mentioned by the Governor General of India in Council.

Oath of secrecy to be taken by officers.

XXXIV. In the Presidency towns and the stations of the Straits Settlement, any one of the Commissioners, and in other places the Collector, is hereby authorised to administer such oath. The oath may be administered to the Collector by any other officer of Government above the rank of a Deputy Collector.

Administration of oaths.

PART IV.

Mode of Assessment.

XXXV. A record shall be kept of all the proceedings held by the Collector and Commissioners under this Act.

Proceedings of collector and commissioners to be recorded.

XXXVI. The Collector and Commissioners shall assign to each Assessor such portion of the district in which such Assessor shall be employed, as may appear proper, and shall fix the place or places at which the Assessor shall ordinarily hold his office.

Apportionment of districts among assessors.

XXXVII. The Collector and Commissioners shall issue a general notice, requiring every person liable to the duties imposed by this Act, to fill in a return of his profits or income, in the form to be prescribed by the Governor General of India in Council, as hereinafter provided, and to transmit such return to the Assessor by a date to be specified in the notice. It shall be explained in the notice, that persons requiring forms of returns, can procure them at the office of any of the Assessors. Copies of such notice shall be affixed at the office of the Commissioners in the Presidency towns and Straits Settlement, at the Collector's office, at every revenue or police office, and at such other conspicuous places through the town, stations of the settlement, and districts, as the Collector or Commissioners respectively shall appoint.

Issue by collector and commissioners of general notice to fill in return of profits and income.

XXXVIII. The Assessor shall, without delay, after this Act shall come into operation, and afterwards, from year to year, serve a notice, in the form to be prescribed by the Governor General of India in Council as hereinafter provided, on every person within his jurisdiction, whom he may consider to be liable to the duties imposed by this Act. Such notice shall require the person to return his profits and income, and shall specify the date by which the return is to be made, and the place of the Assessor's office, at which the return is to be made; and shall be signed by the Assessor. The form of the return shall be prescribed as aforesaid, and accompany the notice. If the person be not found, the notice shall be left at his usual place of residence or business, or shall be affixed thereto, and thereupon such notice shall be held to have been served.

Special notices to be served by assessors.

Return and declaration
how to be made.

XXXIX. Every person who is liable to the duties chargeable by this Act, shall transmit to or deliver at the Assessor's office the return duly filed in and signed by him. A declaration in the form to be prescribed as hereinafter provided, shall be added at the foot of the return, that the profits or income stated therein are truly estimated on all the sources contained in the several Schedules of this Act, after setting against, or deducting from such profit or income, such sums as are allowed by this Act, and no other sum. The return may be sealed up, and the seal shall be broken only by the Assessor.

Lists to be delivered by
persons chargeable on
account of others.

XL. Every person who is in the receipt of any money or value, or the profits arising from any of the sources mentioned in this Act, belonging to any other person, in whatever character the same shall be received, for which such other person is chargeable under this Act, or would be so chargeable if he were resident in India, shall, within the period mentioned in such notice as aforesaid, prepare and deliver, in the form to be prescribed as aforesaid, a list containing a true and correct statement of all such money, value, or profits, and the name and place of abode of the person to whom the same shall belong, together with a declaration in the form to be prescribed as aforesaid, whether such person is of full age, or a married woman, subject to the provisions of the English law regarding coverture, living with her husband, or a married woman, subject as aforesaid, whose husband is not accountable for the payment of the duty hereby chargeable, or whether such person is or is not a resident in India, or an infant, or lunatic.

Lists to be delivered by
persons so acting con-
jointly with others.

XLI. Every person acting in such character jointly with any other person, shall, in the manner aforesaid, deliver a list of the name and place of abode of every person so joined with him at the time of delivering such list.

Lists of lodgers, in-
mates, &c.

XLII. Every person, when required so to do by a notice to be prescribed as aforesaid, shall, within the period to be mentioned in such notice, prepare and deliver to the Assessor of the district, wherein such person shall reside, a list in writing, containing, to the best of his belief, the proper name of every lodger or inmate resident in his dwelling-house, and of any other persons, not being menial servants receiving less wages than 200 rupees per annum, employed in his service, whether resident in such dwelling-house or not, and the place of residence of such of them as are not resident in such dwelling-house, and also of any such lodger or inmate who shall have any ordinary place of residence elsewhere, at which he is liable, under this Act, to be assessed, who shall be desirous of being so assessed at such place of ordinary residence. Such lists shall be signed by the respective persons delivering the same, and shall be made out in the form to be prescribed as aforesaid. No person being required to deliver a list of lodgers, inmates, or other persons aforesaid, shall be liable to the penalties hereinafter mentioned, or either of them, for any omission of the name or residence of any person in his service or employ, and not resident in his dwelling-house, if it shall appear that such person is entitled to be exempted from the payment of all and every the duties hereby imposed.

Returns by persons de-
sirous of being assessed
by special commis-
sioner.

XLIII. If in any Presidency town or any station of the Straits Settlement any person shall desire that his return be rendered to, and his assessment fixed by, the Special Commissioner, he may, together with the return, transmit, under cover to the Assessor, an application to that effect, sealed and addressed to the Special Commissioner. Such application shall, on receipt thereof, be transmitted to the Special Commissioner.

Returns by persons de-
sirous of being assessed
by collector.

XLIV. If in any other place, any person, whose annual profits or income shall exceed 2,000 rupees, shall desire that his return be rendered to, and his assessment fixed by, the Collector, he may transmit such return sealed and addressed to the Collector.

Form of returns under
the two preceding
sections.

XLV. The returns made under the last two preceding sections shall be in the form which shall be prescribed for returns as aforesaid. The declaration required by Section XXXIX. shall be added thereto.

Procedure on assessor
receiving returns.

XLVI. The Assessor on receiving the returns shall compute the duties to the best of his judgment according to the rules herein contained for each Schedule respectively; but he shall not summon or question the parties making the returns. The Assessor shall make an abstract in the form to be prescribed

Preparation of an
abstract.

as aforesaid, specifying the name of each person, the amount of profits or income returned by such person, and the amount of duty chargeable on such return under this Act.

XLVII. If the Assessor consider any return to be understated, he shall state, in the abstract prescribed in the last section, the sum on which he shall consider the person making such return ought to be assessed, and the amount of duty chargeable thereon.

Understated returns to be noticed in the abstract.

XLVIII. The Assessor shall make a list of the persons, if any, who have omitted to furnish returns, and shall compute, to the best of his ability, the amount at which such persons should be assessed, and shall enter the duties chargeable thereon.

List of persons omitting to furnish returns.

XLIX. The Assessor shall also make out a list of the persons, if any, who have sent applications to be assessed by the Special Commissioner or Collector.

List of persons applying to be assessed by special commissioner or collector.

L. The Assessor shall have full access to any collectorate or revenue records which he may require to inspect, in order to enable him to compute the duties on landed property of all kinds, according to the directions hereinafter contained.

Assessor to have access to collectorate or revenue records.

LI. The Assessor shall deliver or transmit the said abstract and lists, signed by himself, together with the returns received by him, to the Collector or Commissioners. If the Assessor be empowered to make assessments under Section XXII. of this Act, he shall also deliver or transmit to the Collector an abstract of the assessments so made by him.

Abstract and lists to be sent by assessor to collector or commissioners.

LII. The Collector or Commissioners shall consider the said lists and returns, and shall assess each person with the duties properly chargeable; but they shall not summon or question the persons chargeable at this stage of the proceedings.

Collector or commissioners definitely to assess each party.

LIII. If the Collector or Commissioners be satisfied with the return made by any person chargeable under this Act, they shall assess him in the amount with which he is chargeable according to the return. Such assessment shall be final, subject only to such surcharge in case of fraud as provided in this Act.

Assessments made by collector or commissioners according to returns furnished.

LIV. Whenever the Collector or Commissioners shall be dissatisfied with any return, and shall consider that any person should be charged with duty in excess of the sum chargeable on the amount of the profits or income returned by him, the Collector or Commissioners shall surcharge such person accordingly in such sum as they shall think fit.

Surcharges.

LV. Whenever any person shall have been surcharged, or shall have been charged on an assessment made under Section XLVIII. by the Collector or Commissioners, a notice shall be given to such person, in a form to be prescribed as aforesaid, stating the amount of such surcharge or charge, and intimating that, if he desire to urge any objection thereto, he may appear, on a date specified, before the Collector or Commissioners, and make such representation, and tender such proof in support thereof as he may wish. But no person who shall have been charged on an assessment made under Section XLVIII. shall be heard against such charge, if he shall have been served with a notice in the manner prescribed by this Act, unless he can satisfy the Collector or Commissioners that his failure to make the return within the period allowed in such notice was unavoidable.

Notice of surcharge.

LVI. Clause 1. If, on the day appointed, the person shall appear, he shall be heard before the Collector or Commissioners sitting with closed doors, and the Assessor shall also, if required, attend. The Collector or Commissioners shall hear the statement of the person, and may inspect any books or papers which he shall voluntarily tender, or question any witness whom he shall produce; but they shall not require the person chargeable to produce any books or proofs besides those which he may choose to tender. An oath or affirmation may be administered to any witness produced by the person, but the person himself shall not be sworn unless he shall desire it. After such hearing, the Collector or Commissioners shall modify, abate, or confirm, the surcharge or charge upon such person, or shall postpone the case for further hearing. After finally hearing the case, he or they shall decide the amount in which the person ought to be

Procedure on appearance of party.

charged or surcharged, and shall assess him in such amount. Such decision and assessment shall be final, subject only to such surcharge in case of fraud, and to such revision as are provided by this Act.

Revision of assessment.

Clause 2. For the purpose of correcting any mistake in law, or for deciding any point specially referred by the Collector, such assessment, if made by the Collector, may be revised, on the application of the person assessed, by the authorities to whom the Collector in matters relating to the land revenue is subordinate, if they think fit so to do, under such rules as those authorities shall from time to time prescribe.

Deposit of costs before revision.

Clause 3. Before any revision shall be made, the applicant shall deposit with the revising authorities such amount as they may require to be deposited for the purpose of covering costs as hereinafter mentioned.

Pending revision applicant liable to pay the duty.

Clause 4. Pending the revision, the applicant shall be liable to pay the duty with which he has been charged, as if no such application had been made, subject to a refund of such amount as the revising authorities shall direct.

Penalty for frivolous or vexatious applications.

Clause 5. If the revising authorities consider the application for the revision to have been frivolous or vexatious, they may order the applicant to pay such amount of costs as they may think reasonable, and such amount shall be retained out of the amount deposited on account of costs.

A general abstract of assessments to be prepared according to which levy of duties to be made.

LVII. When the assessments for any place shall have been made, a general abstract shall be prepared in the form to be prescribed as aforesaid, to which the signature of the Collector or Commissioners shall be attached, and in accordance with such abstract, the Collector or other officer in that behalf appointed shall proceed to levy the duties in the manner hereinafter prescribed.

Assessments made by collector or special commissioner according to returns furnished.

LVIII. When any person shall have applied to be assessed by the Collector or Special Commissioner under Sections XLIII. and XLIV., the Collector or Special Commissioner shall consider such application, together with the return and particulars accompanying it. If the Collector or Special Commissioner shall be satisfied with the return, he shall assess such person according thereto.

Surcharges.

LIX. If the Collector or Special Commissioner shall not be satisfied with the said return, he shall surcharge the person in such sum as he shall think fit. In case of such surcharge, the Collector or Special Commissioner shall cause such notice to be given to the person in the manner prescribed in Section LV., and shall proceed to make his assessment and surcharge in the manner hereinbefore prescribed.

Effect of assessment by Collector or special commissioner.

LX. Such assessment made by the Collector or Special Commissioner shall be final, subject only in case of fraud to such surcharge as provided in this Act.

Presidency towns, &c. Transmission of papers to commissioners.

LXI. In the Presidency towns and the stations of the Straits Settlement, the Special Commissioner shall thereupon seal up the papers and transmit them to the Commissioners.

Returns, &c. to be kept under seal.

LXII. The returns and other records relating to the execution of this Act, shall be kept under seal in the office of the Collector, or in the Presidency towns and stations of the Straits Settlement, in the office of the Commissioners. The disposal of such records shall be at the discretion of the revenue authorities.

Papers relating to assessment not to be inspected by others than officers expressly appointed.

LXIII. In no case shall any paper whatsoever, relating to the assessment of the duties under this Act, be inspected by any one, save such of the officers appointed under this Act as are herein expressly authorised to inspect the same.

Person how to appear.

LXIV. Any person who may have occasion to appear before the Collector or Commissioners, or Special Commissioner, under the provisions of this Act, shall attend in person, unless his personal attendance be dispensed with, on sufficient reason to be shown, in which case a servant, agent, or relation may be heard on his behalf. Provided that no counsel, advocate, pleader, attorney, or person practising the law shall be allowed to appear or plead on behalf of any other person.

Persons acting in execution of Act to be charged with duties as other persons.

LXV. The persons acting in the execution of this Act shall be charged and assessed to all the duties imposed by this Act, if liable thereto, and shall deliver all such returns and declarations, and shall do all such acts and things as shall be

be required to be delivered or done by this Act, in order to the assessing of the said duties, in like manner as any other persons.

LXVI. Any person aforesaid, whose return shall be under consideration, or who shall be concerned or interested therein, either for himself or for any other person in any character before described, shall have no voice, and shall not be present, except upon a hearing for the purpose of being examined *vivâ voce* by the Collector or Commissioners having his assessment or schedule under consideration, but shall withdraw during the consideration and determination thereof.

A person acting in execution of Act to have no voice in the consideration of his own return.

PART V.

Compositions.

LXVII. Any person desirous of compounding for the duties mentioned in Schedule 2 of this Act, in the first, second, or third years of this Act, shall, at any time after he shall have delivered the return of his profits or income under the said schedules, as required by this Act, and before he shall have been assessed for such years, deliver to the assessor of the district a notice signed by himself of his desire to compound for the duties in the manner allowed by this Act, and shall state therein whether he desires to compound for three, four, or five years.

Parties may compound for three, four, or five years.

LXVIII. When such assessment shall have been made by the Collector or Commissioners, or a Special Commissioner, it shall be lawful for such Collector or Commissioners to contract and agree with such person for a composition for the said duties on the terms hereinafter mentioned, for a period of not less than three years, and not more than five years limited for the continuance of this Act, provided such person shall enter into and sign a contract of composition within the space of one calendar month next after the making of such assessment shall have been notified to him, and his appeal against the same (if any) shall have been determined.

Parties to execute contract of composition.

LXIX. The terms of such composition shall be the payment in each year of the said period of the amount of the said assessment so made as aforesaid, together with an addition thereto at the rate of one rupee for every twenty rupees of the sum assessed as aforesaid, which addition shall be made by the Collector or Commissioners to the said assessment so made for the first year of the said term.

Terms of composition.

LXX. In each subsequent year thereof the assessment of the said duties under Schedule 2, upon the person who shall have entered into such contract of composition, shall be made by the Collector or Commissioners in a sum equal to the aggregate amount of the said first year's assessment with the said additional rate thereon, and it shall not be necessary for such person to deliver any further return of profits or income described in the said Schedule 2 during the said period of composition.

Assessments how to be made in subsequent years upon persons executing contracts.

LXXI. If the person upon whom such assessment as aforesaid shall have been made, shall neglect or refuse to enter into and sign such contract of composition within the time herein limited for that purpose, the assessment so made, without the said additional rate, shall be collected and recovered in like manner as any other assessment under this Act.

If persons neglect or refuse to execute contract of composition.

LXXII. The contract of composition shall be made in the form to be prescribed as aforesaid. Every such contract of composition shall be made in two parts, which shall be severally signed by the Collector or one of the Commissioners, and by the person compounding; one of such parts shall be delivered to the person compounding, and the other part shall remain with the Collector or Commissioners.

Form of contract of composition. Contract to be in two parts.

LXXIII. Every such contract shall be an authority for the Collector or Commissioners to make an assessment on the person compounding for each year of the said period of composition, in accordance with the terms thereof, and to cause the sum thereby assessed to be collected and paid over in such manner and by such means as are herein authorised in relation to any other assessment made under this Act.

Effect of contract.

LXXIV. If any person who shall have compounded as aforesaid shall die or become bankrupt or insolvent before the expiration of the period of composition,

Composition to cease on 30th April next after death or bankruptcy of party compounding.

his contract of composition shall cease and determine on the 30th of April next after his death, bankruptcy, or insolvency, save and except as to any instalment of duty which, before the said day, shall have become payable and shall then remain unpaid.

LXXV. If any person who shall propose to compound for the duties chargeable under Schedule 2 of this Act shall wilfully make or deliver any false return or declaration of profits or income described in such schedule, or shall wilfully conceal or omit to state any of such his profits or income, or any part or portion thereof, or any other matter or thing required by this Act to be stated in such declaration or return; or if any person shall, by any fraudulent means, procure an assessment to be made upon him for a less amount of the said duties than he shall be chargeable with, in order to compound thereon: or if any person shall, by any fraudulent means whatever, cause or procure a contract of composition to be made or entered into with him for a less amount of duties than he ought to be charged with, the contract of composition, if any, which shall have been made with such person, shall be void and of no effect, and such party shall be charged and assessed as if no such contract had been made, and any sum of money which may have been paid in pursuance of such contract shall be forfeited.

LXXVI. No officer not exercising the full powers of a Collector shall have authority to make any contract of composition under this part of the Act.

PART VI.

Provisions as to Trustees and Special Classes of Persons chargeable.

LXXVII. The trustee, guardian, curator, or committee of any person, being an infant, or married woman subject to the law of England as aforesaid, or a lunatic, and having the direction, control, or management of the property or concerns of such infant, married woman, or lunatic, whether such infant, married woman, or lunatic shall reside in India or not, shall, if such infant, married woman, or lunatic be chargeable under this Act, be charged to the said duties in like manner and to the same amount as would be charged to such infant if of full age, or to such married woman if she were sole, or to such lunatic if he were capable of acting for himself.

LXXVIII. Any person not resident in India, whether a subject of Her Majesty or not, being in the receipt, through any agent, factor, or receiver, of any profits or income chargeable under this Act, shall be chargeable in the name of such agent, factor, or receiver having the receipt in India of such profits or income belonging to such person, in the like manner and to the like amount as would be charged to such person if resident in India, and in the actual receipt thereof.

LXXIX. Every such trustee, guardian, curator, or committee, and every such agent, factor, or receiver, shall be answerable for the doing of all such acts and things as are required to be done by the person chargeable.

LXXX. No trustee, who shall have authorised the receipt of the profits or income arising from trust property by the person entitled thereto, or by the agent of such person, provided such person shall actually receive the same under such authority, and no agent, or factor, or receiver of any person, being of full age, and resident in India, and being under no disability, who shall return a list in the manner herein required, of the name and residence of such person, and of the amount of the income liable to be assessed, shall be required to do any other act for the purpose of assessing such person, unless the Collector or Commissioners, acting in the execution of this Act in respect of the assessment to be made on such person, shall require the evidence of such trustee, agent, or receiver. The Collector or Commissioners shall have power to summon such person to attend before them when his evidence is required.

LXXXI. Every person who shall act in any character as aforesaid for any other person, who by reason of any such incapacity as aforesaid, or by reason of his not being resident in India, cannot be personally charged by virtue of this Act, shall also, when required, deliver in the manner herein directed and in the same district in which the person delivering such list ought to be charged on his own

In case of fraud in compounding, composition to be void, and penalties incurred.

Officers not exercising full powers of a Collector incapable of making contracts.

Trustees and guardians of incapacitated persons to be charged.

Agents, factors, and receivers of non-residents to be charged.

Trustees, guardians, agents, &c., required to do all acts required to be done by their principals.

Trustees or agents of certain persons (being resident in India) only required to deliver a list of names and residence of principals.

Trustees or agents of incapacitated persons may be required to furnish statements of income and profits.

own account, a true and correct statement, in writing, signed by him, of the amount of the profits and income to be charged on him on account of such other person, estimated during the period, and according to the rules contained in the said respective Schedules, together with such declaration of the truth of such statement, as required in Section XXXIX of this Act.

LXXXII. Where two or more such persons shall be liable to be charged for the same person, one return only shall be required, and such return shall be made by such persons jointly, or by one or more of them on behalf of himself or themselves; and it shall be lawful for them to give notice, in writing, to the Collector or Commissioners acting for the place where they shall be called upon for such statement, in what place they are respectively chargeable by this Act on their own account, and in which of the said places they are desirous of being so charged on the behalf of such other person for whom they so act in any of the characters before mentioned, and they shall be assessed accordingly by one assessment in such place, provided any one of such persons shall be liable to be charged on his own account in the same place.

Mode of assessment if two or more such persons are liable to be charged for the same person.

LXXXIII. If more than one assessment shall be made on such persons or any of them, on the same account, relief shall be granted for such double assessment by like applications to the Collector or Commissioners, as are allowed in other cases by this Act.

Relief from double assessments.

LXXXIV. The receiver or manager appointed by any Court in India, whether constituted by Royal Charter or not, or having the direction and control of any property in respect whereof a duty is charged by this Act, whether the title to such property shall be uncertain or not, or subject to any contingency or not, shall be chargeable to the said duty in like manner and to the like extent as the persons entitled thereto would be chargeable, if in actual possession of the said property, and if the title thereto were certain and not subject to any contingency whatever.

Receiver or manager of trust property chargeable.

LXXXV. The several Courts of Wards in the Presidencies of Bengal, Madras, and Bombay, and in any other parts of India wherein such courts are established, shall, in respect of all property, profits, and income under the direction and control of such courts, and chargeable with any duty under this Act, whether the proprietors on whose behalf the said courts shall have such direction or control, be or continue disqualified or not, so long as the said courts shall have such direction or control, shall be chargeable to the said duty in the like manner and to the like extent as the proprietors of such property, profits, and income, if not disqualified, and if in actual possession thereof, would be chargeable.

Court of Wards is to be charged for property in its control.

LXXXVI. The Administrators General of Bengal, Madras, and Bombay, shall be chargeable under this Act in respect of all property, profits, and income in their possession or under their control, by virtue of any letter of administration or *ad colligenda*, or by virtue of any probate granted to them respectively as executor of any will, or of any appointment as curator or as official trustee.

Administrators General are to be charged for all property in their possession and control.

LXXXVII. Every such receiver or manager, every such Court of Wards, and every such Administrator General, shall be answerable for doing all such matters and things, and for delivering all such returns and declarations, as are required to be done by virtue of this Act, in order to the charging of the duties imposed by this Act in respect of the several properties, profits, and income under their care respectively, and in order to the payment of the same.

Receivers, managers, Courts of Wards, and Administrators General are required to do all acts under this Act.

LXXXVIII. All bodies politic, or corporate or collegiate, and all companies or societies of persons, whether corporate or not corporate, and the property thereof, shall be chargeable with the same duties, and shall be subject in all respects to the provisions of this Act, in the same manner as any person and his property are subject thereto.

Bodies, companies, and societies charged with duties.

LXXXIX. When any such body, company, or society shall be registered under any Act of the Governor General of India in Council for the time being in force, the registered officers of such body, company, or society, and, where it shall not be so registered, the secretary, or principal agent or manager in India, shall be answerable for doing all such acts and things as shall be required to be done by virtue of this Act in order to the assessing such body, company, or

Secretaries, or principal agents or managers of registered bodies, companies, or societies to do all acts required for assessment.

society, or the officers or servants thereof, as hereinafter provided, to the duties imposed by this Act, and paying the same.

Treasurers, &c. of bodies, companies, and societies answerable for payment of duties.

XC. The treasurer, secretary, or principal agent or manager in India of any such body, company, or society, whether the same be registered as aforesaid or not, shall be also answerable for the payment of the said duties payable by such body, company, or society.

Treasurers, &c. of bodies, companies, and societies are required to deliver correct returns.

XCI. The treasurer, secretary, or principal agent or manager in India of any such body, company, or society, shall also, within the period required by this Act, prepare and deliver, in the form to be prescribed as aforesaid, a true and correct return of the profits and income to be charged on such body, company, or society, computed according to the directions of this Act, together with such declaration of the truth of the said return as aforesaid, as required by section XXXIX. of this Act.

Such return to be made on annual profits and income before a dividend is made.

XCII. Such return shall be made on the amount of the annual profits and income of such body, company, or society, before any dividend shall have been made thereof to any other persons, bodies, or companies having any share, right, or title in or to such profits or income, and all such other persons, bodies, companies, or societies, shall allow, out of such dividends, a proportionate deduction in respect of the duty so charged.

Trustees, agents, and receivers may retain duties charged on them out of trust monies.

XCIII. When any trustee, guardian, curator, or committee, agent, factor, or receiver of or for any person, shall be assessed under this Act in respect of such person; or when any receiver appointed by any court, or when any court of wards, or any Administrator General, shall be assessed under this Act in respect of the property, profits, or income received by them; or when any secretary, agent, manager, or other officer of any body, company, or society, shall be so assessed in respect of such body, company, or society as aforesaid, it shall be lawful for every such person who shall be so assessed, out of the money which shall come to his hands as such trustee, guardian, curator, committee, agent, factor, or receiver as aforesaid, or as such receiver, court of wards, or such secretary, manager, agent, or Administrator General, or such other officer as aforesaid, to retain so much thereof from time to time as shall be sufficient to pay such assessment; and each of the said persons enumerated in this section is hereby fully indemnified against every person, body, company, or society whatsoever, for all payments which he shall make under this Act.

Married women (subject to English law) having separate property chargeable.

XCIV. Any married woman subject to the law of England in regard to her coverture, acting as a sole trader in her own name, or having or being entitled to any profits or income to her sole or separate use, shall be chargeable to the duties under this Act, in like manner, except as hereinafter mentioned, as if she were sole and unmarried.

Profits of married woman (subject to English law) living with her husband, how chargeable.

XCV. The profits or income of any married woman subject to the law of England as aforesaid, living with her husband, shall be deemed the profits of the husband, and the same shall be charged in the name of the husband, and not in her name, or in the name of her trustee.

Profits of married woman (subject to the English law) living in India separate from her husband, how chargeable.

XCVI. Any married woman subject to the law of England, or acting as committee as aforesaid, living in India, separate from her husband, whether such husband shall be temporarily absent from her, or from India, or otherwise, who shall receive any allowance or remittance from property out of India, shall be charged as a *feme sole* if entitled thereto in her own right, and as the agent of the husband, if she receive the same from or through him, or from his property, or on his credit.

PART VII.

Rules under Schedule 1.

Assessment of Duties imposed under Schedule 1.

XCVII. The duties hereby imposed and contained in Schedule 1 shall be assessed and charged under the following rules, that is to say:—

SCHEDULE

SCHEDULE 1.

Rule 1. The annual profits of the proprietors or holders of lands paying revenue direct to Government not under any permanent settlement, but under any settlement liable to revision or alteration, shall be estimated at one-third of the annual amount of revenue payable to the Government. The owners or holders of such lands shall be chargeable with the amount of the annual profits so estimated.

Profits of lands paying revenue direct to Government under settlements subject to revision, to be estimated at one-third the Government revenue.

Rule 2. If any owner or holder of lands included in rule 1 shall prove to the satisfaction of the Collector or Commissioners that the actual annual profits received by him from the said lands are less in value than one-third the annual amount of revenue payable in respect of the said lands, the Collector or Commissioners shall reduce accordingly the annual amount of duty with which such owner or holder is chargeable.

Assessment upon such lands may be reduced on proof that the profits realised are less than one-third the Government revenue.

Rule 3. If any such owner or holder shall object, either before the Collector or the Commissioners, to be charged with the annual value at the rate of one-third the annual amount of revenue payable on the said lands, he shall be bound to make all the returns and declarations, and be subject to the same rules as the owners or holders of lands mentioned in the following rules; and if it shall appear to the Collector or to the Commissioners that the annual profits arising from the said lands are more in value than one-third of the said annual amount of the said Government revenue, the Collector or the Commissioners shall charge such owner or holder with such increased annual value of the profits, and he shall be charged double duty in respect thereof.

Upon application to reduce, holder, if he fails, liable to be charged with excess of profits above one-third of the Government revenue.

Rule 4. All persons in the actual receipt, whether as owners or not, of any rents or profits arising out of any lands or houses not included in the said first general rule, whether paying revenue to the Government or not, shall return and deliver, as aforesaid, a statement of all the several estates, tenures, sub-tenures, lands and houses held by them, and of the nature of such estates, tenures, and sub-tenures, and of the amount of the rents and profits whereof they shall be in receipt as aforesaid, under any title whatever, and in whatever district situated, and of the rents and profits, of whatsoever nature or kind, received and receivable by them on account of every such separate estate, tenure, sub-tenure, lands, and houses as the rent or profits payable for the preceding year, that is to say, the revenue year immediately preceding the year of assessment, and shall be chargeable upon the annual amount of such rents and profits. Every return required by this section shall be accompanied by a rent-roll containing the name of every person to whom such lands or houses, or any part thereof, are underlet by the person making such return, and the amount of rent payable in every such case, and every such return and rent-roll shall be filed in the Collector's office, and shall be conclusive evidence against the person making such return in any suit for the recovery of rent as to the amount payable by any tenant included in such rent-roll for the period to which such return applies, and shall also be conclusive evidence against him in all other actions or suits, unless it shall be proved to the satisfaction of the court or officer before whom such return and rent-roll is offered in evidence, that any statement contained therein is erroneous, and that the error arose from accident and not from any fraudulent intention, in which case the said Court or officer shall not be bound to treat the same as conclusive.

All persons in receipt of rents and profits of lands and houses not included in Rule 1 to make returns, and to be chargeable with actual profits.

Rule 5. Every such person as aforesaid, who shall not receive for his own sole use and benefit the whole rents and profits of any such estate, tenure, sub-tenure, lands, or houses as aforesaid, shall state in his said return, to the best of his knowledge and belief, the name of every other person having a share therein; the extent of the respective shares of such persons, and the amount of rents and profits received by them for their own use and benefit. Any two or more persons, being sharers in any estate, tenure, sub-tenure, lands, or houses, may render a joint return to the above effect, in which they shall specify their respective shares.

Provision as to co-sharers.

Rule 6. Clause 1. In returning such rents and profits the gross amount received and receivable during the preceding year shall be fully stated, but if the person receiving or entitled to receive the same be himself liable to pay, in respect of any land or house, any land revenue to Government, or any rent to any superior landlord, he shall state in his return the amount of such revenue and rent, and

Assessment after deducting land revenue or rent.

the name of the person to whom the rent is payable, and shall be charged with the said duties on his rent and profits, whether received or not, after deducting the amount of such land revenue, or of the rent so payable by him to such superior landlord.

Assessment without deduction.

Clause 2. Or at the option of the Collector or Commissioners he may be charged with the duties on the rent and profits without making any such deduction on account of land revenue or rent.

Person so assessed may deduct from superior landlord.

Clause 3. Whenever any person shall pay the said duties on the rent or profits of any land or house without deduction on account of any land revenue or rent payable by him in respect of such house or land, he shall have a right to deduct from any revenue or rent payable by him, as the case may be, a sum equal to the amount of the duty computed upon such revenue or rent.

Payment deemed a payment to Government by the person from whom deduction is made.

Clause 4. A deduction from revenue or rent under the provisions of this Act shall be deemed a payment to Government by the person from whom the deduction is made of the amount so deducted.

All other persons occupying lands to return and be charged with actual profits.

Rule 7. All other persons occupying lands or houses, other than ryots and occupiers, as provided in Sections CXXX. and CXXXI. of this Act, and not being the owners thereof, shall return and deliver, in manner aforesaid, the actual amount and profits realised by them from the said lands or houses during the preceding year, and shall be assessed thereon.

Owners of lands or houses occupying the same to be charged at rack-rent, at which the same are worth to be let.

Rule 8. Owners of lands or of houses occupying the same, except ryots and occupiers as last aforesaid, shall be chargeable in respect of the annual value thereof at the rack-rent at which such lands or houses are worth to be let for the year.

Fines and bonuses on leases.

Rule 9. The said duty shall also be assessed upon the amount received within the year preceding by or on account of any person as a fine or bonus in consideration of any lease of, or agreement to let any land or house.

Mortgagees in possession.

Rule 10. When any mortgagee or creditor having a lien on any land or house shall be in possession of the land or house mortgaged, such mortgagee or creditor, whether in the actual occupation, or in the receipt of the rents and profits of such land or house, shall be chargeable as the owner of the same, according to the rules herein contained; and upon any settlement of accounts between such mortgagee or creditor, and the mortgagor or debtor, the duty chargeable under this Act, in respect of the amount of the interest payable upon the mortgage or debt, shall be taken and allowed as so much money received by such mortgagee or creditor on account of such interest.

Owners dying before payment.

Rule 11. If the person who is the owner of any land or house at the time the assessment is made, shall die before payment of the duty chargeable under this Act, the heirs, executors, administrators, or assigns, or other person who, on the death of such person, shall become entitled to the rent or profit of such land or house, shall be liable to the payment of all arrears of the said duty due at the time of the death of such person, and to all subsequent instalments for the same year without any new assessment.

Houses divided into distinct portions.

Rule 12. When any house shall be divided into distinct portions, and such portions shall be occupied by distinct owners or their respective tenants, such owners shall be liable for their respective proportions of the duties chargeable under this Act.

No deduction allowed, unless expressly authorised and stated in writing.

Rule 13. No deduction from the assessment of any land or house shall be allowed in any case, unless the same shall be authorised by this Act, nor unless an account in writing, signed by the party claiming such deduction, stating the nature and amount thereof, shall have been delivered to the assessor within the time, and pursuant to the notice given by such assessor. Provided it shall be lawful for any local government to authorise a deduction to be made in respect of any extraordinary or unusual charge to which the property is subjected.

Surcharge for deductions made contrary to Act.

Rule 14. If any such deduction shall be made contrary to this Act, or without such account in writing as aforesaid, the person making the same shall be surcharged with the amount of such deduction.

Rule 15. When the rent of any land shall depend wholly or in part on the price of any kind of grain, or on the actual produce of the land, the computation for the purpose of charging the duties in Schedule 1 of this Act, in respect either of the price or quantity of such produce, shall be made and the amount to be assessed shall be ascertained, according to the rules and in the manner by which such rent has been usually ascertained in the same district between landlord and tenant, and the Collector or Commissioners shall in such cases determine according to what rules and in what manner it has been usual, in the said district, to ascertain the amount of such rent between landlord and tenant.

Rent received in grain or produce.

Rule 16. The duty shall be assessed on all lands and houses, whether occupied at the time of assessment or not.

Duty to be assessed on lands and houses whether occupied or not.

Rule 17. The said duty shall not be levied on any house which shall be unoccupied for such year or portion of the year as the same shall be unoccupied, but the assessment thereupon for such year or portion of the year as aforesaid, shall, upon appeal, be discharged or diminished by the Collector or Commissioners, on due proof of the time during which such house remained unoccupied.

Remission of assessment on unoccupied houses.

Rule 18. If any dispute shall arise touching the annual value of any land or house, and the Collector or Commissioners shall deem it necessary, or the person chargeable shall desire, that a valuation thereof shall be made by any competent person, it shall be lawful for the Collector or Commissioners to direct that a valuation be made by any such person to be named by the Collector or Commissioners, the costs and charges whereof shall abide the final determination of the Collector or Commissioners, and to require the just valuation to be verified on the oath or solemn affirmation of the person making the same. If the person chargeable, after having desired such valuation, or any person instigated by him, shall obstruct or resist the making of such valuation, the Collector or Commissioners shall make an assessment according to the best of their judgment without such valuation.

Power to appoint a valuer.

Rule 19. It shall be competent to the Collector or Commissioners, in every case where the valuation so made shall exceed the value put upon the said land or house by the person chargeable, to direct that the costs and charges attending the same shall be paid by him; but if they shall be of opinion that such costs and charges have not been incurred through any fault of such person, they shall direct the same to be paid by the Collector of the district, who, on the certificate of the Collector or Commissioners present at the time of the determination, shall pay the same.

Costs of valuation, by whom to be paid.

Rule 20. Whenever by any flood, drought, or tempest, loss shall be sustained on the growing crops, or on the stock on lands let to tenants, or the lands, or any part thereof, shall by such flood, drought, or tempest be rendered incapable of cultivation for any year, and it shall be proved to the satisfaction of the Collector or Commissioners that the owner of the said land, or the person in receipt of the rents thereof, has, in consideration of such loss, abated or agreed to abate to any tenant the whole or any proportion of the rent reserved or payable by such tenant for any year of such lease, it shall be lawful for the Collector or Commissioners to abate in the assessment made in respect of the said lands for the same year for which such rent has been abated, and to discharge therefrom the whole or the like proportion of duty as the said owner shall be proved to have abated from the rent reserved and made payable to him on such lease.

Deduction in favour of owners where rent reduced in consequence of flood, drought, or tempest.

Rule 21. It shall also be lawful for the Collector or Commissioners, in every such case, to abate in the assessment made in respect of the occupation of the said land for the same year, and to discharge therefrom the like proportion of duty as shall have been abated or discharged from the assessment made in respect of the property on the said land for the cause aforesaid.

A similar provision in favour of occupiers.

Rule 22. Whenever, from any of the causes aforesaid, the like loss shall be sustained on any land in the occupation of the owner, and the same shall be proved to the satisfaction of the Collector or Commissioners, it shall be lawful for the Collector or Commissioners to abate in the assessment made in respect of the said land, and to discharge the whole or any part of the said duty, in proportion to the loss so sustained, and to the amount which the Collector or Commissioners shall be of opinion would or ought to have been abated as aforesaid,

A similar provision as to lands in occupation of owner.

if the said land had been let to a tenant, and a proportionate abatement had been made to such tenant under the circumstances of the said loss.

Deductions for loss caused by insolvency or absconding of tenants.

Rule 23. Whenever any loss of rent shall be sustained by the owner or landlord of any land occasioned by the insolvency or absconding of the tenant or occupier by whom such rent was payable, or by the fraudulent assignment or removal of his goods, or by reason of such land being left unoccupied or waste, and the same shall be established to the satisfaction of the Collector or Commissioners, it shall be lawful for the Collector or Commissioners to abate in the assessment made in respect of the said land, and to discharge the whole or any part of the said duty in proportion to the loss so sustained.

PART VIII.

Rules under Schedule 2.

Assessment of duties under Schedule 2.

XCVIII. The duties hereby imposed contained in the Schedule marked 2, shall be assessed and charged under the following Rules :—

SCHEDULE 2.

The said Rules shall extend and apply to every description of property or profits which shall not be contained in either Schedule 1 or Schedule 3, and to every description of profession or employment of profit not contained in Schedule 4, and not specially exempted from the said duties, and shall be charged annually on, and paid by the person receiving or entitled to the same, and his representatives.

FIRST CASE.—*The Duties to be charged in respect of any Trade.*

Computation of duties to be charged for the preceding year.

Rule 1. The duties to be charged in respect of any trade shall be computed upon a sum not less than the full amount of the profits of such trade during the preceding year; that is to say, during one year ending on the day of the year immediately preceding the year of assessment on which the accounts of the said trade shall have been usually made up, or on the 30th day of April preceding the year of assessment, and shall be assessed and paid without other deduction than is hereinafter allowed. Provided that any profits made in respect of any trade or adventure carried on entirely out of India, and which shall be in no way connected either with the products of India exported therefrom, or with any manufactures or products whatever purchased out of India, and imported or to be imported into India, shall be exempted from any charge under this Act, unless such profits be received in India.

Proviso as to profits of trade, &c, carried on out of India.

Computation when the trade has been commenced within the preceding year.

Rule 2. When the trade shall have been set up and commenced within the period of one year, or within the year of assessment, the computation shall be made according to an average of the profits for such period as the Collector or Commissioners shall, under the circumstances, direct.

Description of trades chargeable under Schedule 2.

Rule 3. The duties under Schedule 2 shall extend to every trade, whether the same be connected with the occupation and use of land or not, including among others the following persons: railway companies, canal companies, steam navigation companies, irrigation companies, docking companies, coal companies, gas companies, mining companies, tea companies, indigo planters and manufacturers, coffee planters, sugar planters, tea planters, silk manufacturers, holders of silk filatures, and all companies and persons holding or using land for the purpose of manufacturing the produce thereof and selling such produce when manufactured, or for any purpose of the nature of trade or manufacture, whether such companies or persons are subject to the Bankrupt or Insolvent Laws as traders or not. The foregoing enumeration shall not be construed to exclude any person not expressly specified therein, who would, but for such enumeration, have been deemed to be included therein under the general words of this Rule.

Rule 4.

Rule 4. In estimating the profits or income chargeable under Schedule 2, or for the purpose of assessing the duties thereon, no sum shall be allowed to be set against or deducted from such profits or income on account of any sum expended for repairs of premises occupied for the purpose of such trade, manufacture, or concern, nor for any sum expended for the repairs of any implements, utensils, or articles employed for the purpose of such trade, manufacture, or concern, beyond the sum usually expended for such purposes, according to an average of three years preceding the year in which such assessment shall be made; nor on account of loss not connected with, or arising out of such trade; nor on account of any capital withdrawn therefrom, nor for any sum employed or intended to be employed as capital in such trade; nor for any capital employed in improvement of premises occupied for the purposes of such trade, manufacture, or concern; nor on account of any interest which might have been made on such sums if laid out at interest; nor for any debts, except bad debts proved to be such to the satisfaction of the Collector or Commissioners.

No deduction to be allowed in computation, except those specified.

Rule 5. In estimating the amount of the profits or income arising as aforesaid, no deduction shall be made on account of any annual interest, or any annuity or other annual payment paid or payable to any person out of such profits.

No deduction on account of annuities payable out of profits.

SECOND CASE.—*The Duties to be charged in respect of Professions or Employments not contained in any other Schedule of this Act.*

Rule 6. The duties on professions or employments shall be construed to extend to every profession and employment in any character whatever, for whatever period, and to all profits and earnings, of whatever value, subject only to such exemptions as are hereinafter mentioned.

Duties chargeable on all employments, whether annual or not.

Rule 7. The duties to be charged shall be computed at a sum not less than the full amount of the balance of the profits and income of such profession or employment (after making such deductions as by this Act are allowed) within the preceding year, ending as in the first case, to be paid on the actual amount of such profits or income, without any deduction, subject to the like provisions as are made in the first case in Rule No. 2, in respect of the period of computation in the case of setting up or commencing such profession or employment within the year preceding the year of assessment, or within the year of assessment.

Period of computation.

Rule 8. The fourth and fifth Rules in the first case shall also extend to the profits arising under the second case, as far as they are applicable.

4th and 5th rules of Case 1 applicable to Case 2.

Rules applying to both the preceding Cases.

Rule 9. In estimating the profits or income to be charged according to either of the first or second cases, no sum shall be allowed to be set against or deducted from such profits or income for any disbursements or expenses whatever, not being money wholly and exclusively expended for the purposes of such trade, or of such profession or employment, nor for any disbursements or expenses of maintenance of the parties, their families, or establishments, nor for the rent or value of any dwelling-house or domestic offices, or any part of such dwelling-house or domestic offices, except such part thereof as may be used for the purposes of such trade, profession, or employment, not exceeding the proportion of the said rent or value hereinafter mentioned, nor for any sum expended in any other domestic or private purpose distinct from the purposes of such trade, or of such profession or employment.

Disbursements which are not to be allowed in computing profits under Schedule 2.

Rule 10. The computation of the duties to be charged in respect of any trade, profession, or employment, whether carried on by any person singly or by any two or more persons jointly, or by any corporation, company, or society, shall be made inclusive of the profits or income arising from any land or house occupied for the purpose of such trade or of any profession or employment.

Duties to be computed inclusive of profits arising from lands connected with trade.

Rule 11. The computation of duties arising in respect of any trade, profession, or employment carried on by two or more persons jointly, shall be made and stated jointly and in one sum, and separately and distinctly from any other duty chargeable on the same persons or either or any of them.

Computation in the case of several persons in partnership.

Return of partner first named in deed or of precedent acting partner resident in India, sufficient authority to charge partners jointly.

Rule 12. The return of the partner who shall be first named in the deed, instrument, or other agreement of co-partnership, or where there shall be no such deed, instrument, or agreement, then of the partner who shall be named singly, or with precedence to the other partner or partners, in the usual name, style, or firm of such co-partnership, or where such precedent partner shall not be an acting partner, then of the precedent acting partner, and who shall be resident in India, shall be sufficient authority to charge such partners jointly.

Liability of every such partner to penalty for default in making returns.

Rule 13. Every such partner who shall be so first named as aforesaid, and such precedent partner or precedent acting partner as aforesaid resident in India, is hereby required, under the penalty herein contained for default in making any return required by this Act, to make such return on behalf of himself and the other partner or partners, whose names and residences shall also be declared in such return.

Where no such partner is resident in India.

Rule 14. Where no such partner shall be resident in India, then the statement shall be prepared and delivered by their agent, manager, or factor, resident in India, jointly for such partners, and such joint assessment shall be made in the partnership name, style, or firm, and no separate statement shall be allowed in any case of partnership, except for the purpose of the partners separately claiming an exemption as herein directed, or of accounting for separate concerns.

Case of separate assessment.

Rule 15. Any partner being entitled to exemption, shall declare the proportion of his share in such partnership, trade, or profession, in order to a separate assessment. For the above purpose, it shall be lawful to charge the partners in such partnership separately; but if no such claim be made, and in any other case, such assessment shall be made jointly, according to the amount of the profits and gains of such partnership.

Partners returned by precedent partner may return their own names.

Rule 16. Any partner in such trade, profession, or employment, who shall have been already returned by such precedent partner as aforesaid, may return his name and place of abode, and that he is such partner, without returning the amount of duties payable in respect thereof, unless the Collector or Commissioners shall think proper to require a further return, in which case it shall be lawful for the Collector or Commissioners to require from every such partner the like return as they are hereby entitled to require from the precedent partner.

Rule as to change in partners.

Rule 17. If amongst any persons engaged in any trade, or in any profession or employment in partnership together, any change shall take place in any such partnership, either by death or dissolution of partnership as to all or any of the partners, or by admitting any other partner therein before the time of making the assessment, or within the period for which the assessment ought to be made under this Act, or if any person shall have succeeded to any trade, or any profession or employment, within such respective periods as aforesaid, the duties payable in respect of such partnership, or any of such partners, or any person succeeding to such profession, trade, or employment, shall be computed and ascertained according to the profits and income of such business derived during the respective periods herein mentioned, notwithstanding such change therein or succession thereto as aforesaid, unless such partners or such persons succeeding to such business as aforesaid shall prove, to the satisfaction of the Collector or Commissioners, that the profits or income of such business have fallen short, or will fall short, for some specific cause, to be alleged to them, since such change or succession took place and by reason thereof.

Statement of profits to include every source of profit.

Rule 18. Every statement of profits or income to be charged under this schedule shall include every source so chargeable on the person delivering the same on his own account or on account of any other person.

Statement of profits on behalf of other persons or of corporations, companies, or societies.

Rule 19. Every such statement on the behalf of any other person, for which such person shall be chargeable as acting in any of the characters before described, or on the behalf of any corporation, company, or society, shall include every source chargeable as last aforesaid, and shall be delivered in that district where such person, corporation, company, or society would be chargeable, if acting on his or their own behalf.

THIRD CASE.—*The Duties to be charged in respect of Profits of an uncertain yearly value not charged in Schedule 1.*

Rule 20. The duties to be charged in respect of profits of uncertain yearly value not charged in Schedule 1, shall be computed at a sum not less than the full amount of the profits arising therefrom within the preceding year, ending as in the first case, to be paid on the actual amount of such profits, without any deduction.

Rule as to profits of uncertain yearly value.

Rule 21. The profits on all securities bearing interest payable out of the public revenue (except securities herein directed to be charged under the rules of Schedule 3), and on all discounts, and on all interest of money, not being annual interest, shall be charged according to the last preceding rule in this case.

Rule as to profits on securities not included in schedule 3.

FOURTH CASE.—*The Duties to be charged in respect of Interest or Income arising from any Property situated out of British India, whether in any other part of Her Majesty's Dominions or not.*

Rule 22. The duties to be charged on any person residing in India, in respect of any interest or income arising from any property situated out of India, whether in any other part of Her Majesty's dominions or not, if such interest or income is received or intended to be received in India, shall be computed on a sum not less than the full amount of the actual sums which have been received in India during the preceding year, without other deduction or abatement than is herein allowed.

Computation of income arising from property out of British India, to be made according to receipts of preceding year.

FIFTH CASE.—*The Duties to be charged in respect of any annual Profits or Income not falling under any of the foregoing Rules, and not chargeable under any other Schedules.*

Rule 23. The nature of any profits or income not falling under any of the foregoing rules, and the principle on which the amount thereof shall have been computed, and the average taken thereon (if any), shall be stated in the return made by the party in this behalf, and the computation shall be made either on the amount of the full value of the profits or income received annually, or according to an average of such period, not exceeding one year, as the case may require, and as shall be directed by the Collector or Commissioners, and such statement and computation shall be made to the best of the knowledge and belief of the person in receipt of the said profits or income, or entitled thereto.

Computation of profits not falling under any of the foregoing rules.

General Rules.

Rule 24. Any person carrying on in the same presidency town, station in the Straits Settlement, or district, two or more distinct professions, trades or employments, the profits whereof are made chargeable under the Rules of Schedule 2, and in each of which he is solely interested; or any two or more persons carrying on in the same presidency town, station in the Straits Settlement, or district, in partnership with each other, two or more distinct professions, trades or employments, in each of which the same persons alone are interested, may deduct and set off against the profits acquired in one or more of the said professions, trades or employments, the excess of the loss sustained in any other of the said professions, trades or employments, over and above the profits thereof, in such manner as may be done under this Act where a loss may be deducted from the profits of the same trade.

When one person, or one firm consisting of the same persons, carries on two distinct trades, losses in one trade may be set off against profits in the other

Rule 25. Such person or persons shall, in such cases, make separate statements of the profits and losses of the said several trades.

In such cases separate statements of profits and losses to be made.

Rule 26. Any person carrying on any profession, trade, or employment, either alone or in partnership, renting a house, part of which shall be used by him for the purposes of any profession, trade or employment hereby charged, may deduct and set off from the profits of such profession, trade or employment such sum,

Deduction for two-thirds of rent of houses occupied for purpose of trade or profession.

not exceeding two-third parts of the rent *bonâ fide* paid for such house, with the appurtenances, as the Collector or Commissioners shall think fit to allow, and the Collector or Commissioners shall have authority to allow such deductions as in other cases, and to assess such person accordingly.

Duty to be charged on all annual interest not otherwise charged under this Act.

Rule 27. Upon all annuities, yearly interest of money, or other annual payments, whether such payments shall be payable within or out of India, either as a charge on any property of the person paying the same by virtue of any deed, or will, or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract, or whether the same shall be received and payable half-yearly, or at any shorter or more distant periods, the duties payable under this Act shall be charged upon the annual amount thereof without deduction, subject to the provisions by which the duties in the 3d Case of Schedule 2 may be charged.

On whom duties to be charged.

Rule 28. In every case in which such duties shall be payable out of profits brought into charge by virtue of this Act, no assessment shall be made upon the person entitled to such annuity, interest, or other annual payment; but the whole of such profits shall be charged with the said duties on the person liable to such annual payment.

Interest from profits charged liable to deduction.

Rule 29. The person so liable to make such annual payment, whether out of the profits charged with duties, or out of any annual payment liable to deduction, or from which a deduction shall have been made, shall be authorised to deduct out of such annual payment the duties payable thereon under this Act.

At what rate of duties deduction to be allowed.

Rule 30. The person to whom such payment, liable to deduction, is to be made, shall allow such deduction at the full rate of duties hereby directed to be charged upon the receipt of the residue of the money.

Acquittance and discharge of amount of deduction.

Rule 31. The person charged to the said duties, having made such deduction, shall be acquitted and discharged of so much money as such deduction shall amount unto, as if the amount thereof had actually been paid to the person to whom such payment shall have been due and payable.

All other interest how to be charged.

Rule 32. When any annual payment as aforesaid shall, by reason of the same being charged on any property or security not being in India or otherwise, be received or receivable without any such deduction as aforesaid, and when any such payment shall be made from profits not charged by this Act, or when any interest of money shall not be reserved or charged, or payable for the period of one year, then and in every such case there shall be charged upon such interest, annuity, or other annual payment as aforesaid, the duties herein mentioned according to, and subject to the several provisions by which the duties in the 3d Case of Schedule 2 may be charged.

Deduction on payment of interest of money and other payments from profits under Schedule 2, to be made under a certificate.

Rule 33. Whenever it shall be proved to the satisfaction of the Collector or Commissioners acting in the place where any person making the application shall reside, that any annuity, interest of money, or other annual payment shall be annually paid out of the profits *bonâ fide* accounted for and charged by virtue of this Act, at the rate and according to the Rules specified in Schedule 2, without any deduction on account thereof, it shall be lawful for the Collector or Commissioners to grant a certificate thereof under the hands of any one of them, in the form to be prescribed as aforesaid, which certificate shall entitle the person so assessed, upon payment of such annuity, interest, or other annual payment, to deduct so much thereof as a like rate on such annuity, interest, or other annual payments would amount unto. But no such certificate shall be required where such payments are to be made out of the profits arising from any land or house as before mentioned, or of any office or employment of profit, or out of any annuity, or pension, or any dividend or share in such public annuities as are herein mentioned, but such deductions in all such cases may be made without having obtained such certificate.

In what cases deductions may be made without certificate.

Rules as to Districts in which Persons are chargeable.

Where corporations, companies, or societies are chargeable.

Rule 34. Every body corporate, company, or society shall be charged to the duties contained in this Act by the Collector or Commissioners acting for the place where the head office in India of such body corporate, company, or society is situate.

Rule 35.

Rule 35. Every person being a householder, except persons engaged in any trade, profession, or employment, shall be charged to the said duties contained in Schedule 2 by the Collector or Commissioners acting for the place where the dwelling-house of such person shall be situate.

Where householders, other than persons engaged in any trade, profession or employment, are chargeable.

Rule 36. Every person engaged in any trade, profession, or employment shall be charged to the said duties contained in the said Schedule 2, by the Collector or Commissioners acting for each place where such trade shall be carried on, or such profession or employment shall be exercised.

Where persons engaged in any trade, &c., are chargeable.

Rule 37. When any trade shall be carried on in India by the manufacture of goods, wares, or merchandise, the assessment thereon shall be at the place of manufacture, although the sale of such goods, wares, or merchandise shall be elsewhere.

Where manufacturers are to be assessed.

Rule 38. Every person, not being a householder, nor engaged in any trade, profession, or employment, who shall have any place of ordinary residence, shall be charged by the Collector or Commissioners acting for the place where such person shall ordinarily reside.

Where persons, not being householders nor engaged in trade, &c. are chargeable.

Rule 39. Every person not hereinbefore described shall be charged by the Collector or Commissioners acting for the place where such person shall reside at the beginning of each year.

Where persons not hereinbefore described are chargeable.

Rule 40. Every such charge shall be valid and effectual, notwithstanding the subsequent removal of the person so charged from such place.

Every charge made as aforesaid not affected by subsequent removal.

Rule 41. Every person not being engaged in any trade, profession, or employment, having two or more houses at which he shall be ordinarily resident, shall be charged by the Collector or Commissioners acting for each place where such houses shall be situate.

Persons not engaged in trade, having more than one dwelling house, where chargeable.

Rule 42. Every person having two or more residences, or carrying on any trade, or exercising any profession or employment in different places, or in any place different from the place of his ordinary residence, shall be served with a notice in each of such places, and shall deliver in each of such places the like returns and declarations as he is required to deliver by this Act. Such person shall in each of his returns state all the places in which he carries on any trade, or exercises any profession or employment, the place of his ordinary residence, and the place where he resided at the beginning of the current year.

Persons having more than one residence, or carrying on trade in different places, shall be called on to make returns at each place.

Rule 43. The duties to be assessed by virtue of this Act, in respect of the profits or income arising from possessions or securities out of British India, whether within any other of Her Majesty's dominions or not, shall be stated to and assessed by the Collector and Commissioners respectively acting for the place where the person receiving or entitled to the same shall reside or carry on any trade or profession.

Profits from foreign possessions to be charged in districts where persons chargeable reside or carry on trade.

Rule 44. No person who shall be liable to be charged in different places under this Act shall be liable to any double payment in respect of the same property or source of income.

No person chargeable in different places to be liable to double payment.

Rules for Temporary Residents in India.

Rule 45. No person who shall, on or after the passing of this Act, be in India for some temporary purpose only, and not with any view or intent of residing therein for a period exceeding six months in the whole from the commencement of such residence, and who shall not actually have resided in India at one time or at several times for a period equal in the whole to six months in any one year, shall be charged with the duties mentioned in Schedule 2, as a person residing in India in respect of the profits or income received from or out of any possessions, property, or securities, not being in India, or from any trade, profession, or employment not carried on in India.

Temporary residents to be charged in respect of income and profits out of India after six months' residence, but not before.

Rule 46. Every such person, if he shall actually reside or remain in India for such period as aforesaid, shall be chargeable to the said duties in the place in which he shall reside or be, for the year commencing on the 1st day of August preceding.

Duties where and for what year chargeable.

Persons quitting and returning to India and completing within the year of assessment a residence of six months, liable for the whole year.

Rule 47. Every such person who, having quitted India as aforesaid, shall return to India and complete, within the year of assessment, a residence of six months, shall be chargeable to the said duties in the place wherein he shall reside or be, as a person residing in India, for the whole of the year in which such assessment shall have been made.

General Rule.

Returns and declarations may be delivered sealed, but superscribed with name and address of the party.

Rule 48. All returns and declarations, containing the amount of profits or income charged under Schedule 2, may be delivered sealed up, if superscribed with the name and place of abode of, or place of exercising the profession or employment, or carrying on trade by the person by whom the same shall have been made.

PART IX.

Rules under Schedule 3.

Assessment of duties under Schedule 3.

XCIX. The duties hereby imposed contained in the Schedule marked 3, shall be assessed and charged under the following Rules, that is to say :—

SCHEDULE 3.

Duties to be paid to officers entrusted with payment of interest or annuities.

Rule 1. The said last-mentioned duties shall be assessed by the *ex-officio* and special assessors herein authorised to make the assessment on any interest, annuities, dividends, or shares of annuities charged in the said Schedule 3, and shall be deducted by the officers and persons entrusted with the payment of such interest, annuities, dividends, or shares of annuities on behalf of the persons entitled thereto. Such duties shall extend to all interest, annuities, dividends, or shares of annuities whatever, payable in India, out of any public revenue, which shall become due on or after the 1st day of August 1860.

Government promissory notes enforced for payment of interest out of India.

Rule 2. All promissory notes of the Government of India which shall be enforced for payment of the interest thereon out of India either by drafts or bills on India or otherwise, shall in all cases be enforced subject to the condition that the amount of any duties which may at any time be chargeable in India in respect of such interest, shall be deducted therefrom at the place where the interest shall be paid, or the drafts or bills shall be given.

Officers entrusted with payment of interest to set apart and retain duties.

Rule 3. The officers and persons entrusted with the payment of the said interest, annuities, dividends, or shares of annuities, shall set apart and retain the amount of duties so assessed on the interest, annuities, dividends, and shares for the purposes of this Act.

Such setting apart and retention to be deemed a payment.

Rule 4. Every such setting apart and retaining of the said duties shall be deemed a payment thereof by, or on the behalf of, the persons entitled to the said interest, annuities, dividends, and shares of annuities respectively.

Such payment to be made on receipt of residue.

Rule 5. All persons are hereby required, on receipt of the residue of the said interest, annuities, dividends, and shares of annuities over and above the duties so assessed, to allow such payment in respect of the said assessment.

Acquittance and discharge in respect of such payments.

Rule 6. The officers and persons entrusted as aforesaid, and the Secretary of State in Council, and all persons responsible for the due payment of such interest, annuities, dividends, and shares of annuities, shall be acquitted and discharged of and from so much money so set apart and retained as aforesaid, as if the same had actually been paid to the persons to whom such interest, annuities, dividends, and shares did or might belong, or were by law payable.

PART X.

Rules under Schedule 4.

C. The Duties hereby imposed, contained in the Schedule marked 4, shall be assessed and charged under the Rules hereinafter mentioned; and the said Duties shall be annually charged on the persons respectively holding or exercising the offices or employments of profit mentioned in Schedule 4, or to whom the annuities, pensions, or salaries mentioned in the said Schedule shall be payable. The Duties, in respect of every annuity, pension, or salary shall be assessed upon the amount of such annuity, pension, or salary, and the Duties in respect of every office or employment shall be assessed upon the amount of all salaries, fees, commissions, or other profits accruing by reason of such office or employment, whether the same be paid by Government, or received from any other person whatever, or be deducted by the person holding such office or employment from any funds in his possession.

Assessment of duties under Schedule 4 on salaries, perquisites, or profits of offices, annuities, salaries and pensions.

CASE 1.—Public Offices and Employments; and Annuities, Pensions, and Salaries payable by the Government of India.

Rule 1. Every assessment in respect of every such annuity and pension and salary, and every assessment in respect of every salary or payment made by Government to any public officer, shall, in cases requiring audit, be made at the time of audit, and in all other cases at the time of payment.

Assessment, when to be made.

Rule 2. The said Duties shall be paid on the profits or income arising from any public office or employment of the description hereinafter mentioned, or arising to any of the officers hereinafter mentioned when serving in India.

Descriptions of offices charged.

(1.) Any office or employment held under the Government, or the salary whereof, or emoluments attached thereto, are payable by the Government, or out of any public revenue in India.

(2.) Any Commissioned Officer belonging to Her Majesty's Army, or to Her Majesty's Indian Forces.

(3.) Any Commissioned Officer in Her Majesty's Navy, in respect of any emoluments received by him from the Government of India.

(4.) Any Commissioned Officer in the Indian Naval Forces of Her Majesty, or in the Marine Establishment.

(5.) Any office or employment of profit held in any Court of Justice.

(6.) Any office or employment of profit under any public institution, or on any public foundation, of whatever nature, or for whatever purpose the same may be established.

(7.) And every other public office or employment of profit of a public nature.

Rule 3. Every public officer chargeable under Schedule 4 of this Act in respect of any fees, commissions, perquisites, or profits, not being salaries to be assessed under Rule 1, shall be subject to, and shall be assessed under the provisions of the 4th Part of this Act; and such fees, commissions, perquisites, and profits shall be estimated on the receipts in respect thereof during the preceding year ending on the 30th of April, or on any other day on which the accounts of such fees, commissions, perquisites, and profits have been usually made up.

Fees or perquisites to be estimated on profits of preceding year.

CASE 2.—Rules for Offices or Employments of Profit under any Company in India.

Rule 4. When the salaries, perquisites, or profits of any person chargeable with the Duties under Schedule 4 shall arise from any office or employment of profit under any Company in India, in whose employment the person chargeable shall be, the assessment shall be made by an Assessor who shall be specially entrusted with the duty of making such assessment by the Collector or Commissioners of the place where such Company shall have its head office.

Assessment, by whom to be made.

Persons assessed for offices to be deemed to have exercised the same at the head office.

Rule 5. Every person holding any office or employment in or under any Company in India as aforesaid shall be deemed to have exercised the same at the head office in India of the Company under which such office or employment shall be held, and shall be assessed for such office or employment as if exercised at such office, although the duties of such office or employment shall be performed, or any part of the profits arising from such office or employment shall be payable elsewhere, whether within or out of India.

Assessor to prepare an abstract of assessments.

Rule 6. The Assessor appointed to make assessments under these Rules shall, as soon as such assessment is completed, make an abstract of the same in the form to be prescribed as aforesaid, and shall forward such abstract to the Collector or Commissioners of the place where such head office is held, and shall deliver a copy of the same at such head office. If the Assessor be not satisfied with the return made on behalf of such Company by the Treasurer or other officer making the same, under Sections LXXXIX and XCI of this Act, he shall enter his remarks thereon in the said abstract, and shall further assess the officers employed by such Company at such rate as he shall think right. Thereupon the same proceedings shall be taken by the Collector and Commissioners as in the case of individual returns as hereinbefore provided.

Duties, where and how payable.

Rule 7. The Duties payable on all such assessments shall be paid at the head office in India of such Company, by the Treasurer or other officer of such Company whose duty it is to pay the salaries of such Company at such office.

Full value of offices to be stated, although exemption claimed.

Rule 8. When any person holding any such office or employment, in or under any Company in India, shall claim to be exempt from such assessment, the Assessor shall nevertheless set down in such assessment the name of such person, and the full and just annual value of his office or employment, and the claim to such exemption shall be preferred to and examined by the Collector or Commissioners, and the merits thereof shall be heard and determined by the Collector or Commissioners under the regulations of this Act with respect to other assessments.

Commissioners to deliver duplicates of assessments to collecting officers.

Rule 9. The Collector or Commissioners shall cause the like duplicate to be made of the said assessments, and delivered to collecting officers with like warrants to collect the said Duties as are by this Act directed to be given to collecting officers for any Districts.

Duties on offices which cannot be stopped to be certified in case of non-payment.

Rule 10. When the Duties hereby chargeable upon any office or employment of profit cannot be detained and stopped, according to the provisions of the following Rule 11, or the amount of such Duties shall have been paid over to the person holding or exercising the said office or employment, and such person shall refuse or neglect to pay the sum of money charged upon him, the Assessor for assessing the duties on the said offices shall certify in writing to the Collector or Commissioners such neglect or refusal, and the sum payable by virtue of this Act. The collecting officer thereupon shall levy the said duties by the like ways and means, and under the like powers, as are herein provided in regard to the duties under Schedules 1 and 2, and as if such officer or person were charged to the said duties in such District.

Collecting officer to levy the duties.

CASE 3.—*Rules applicable to both Cases.*

Assessment, how to be enforced.

Rule 11. The sums assessed under the foregoing Sections shall be stopped out of any money which shall be payable to the persons assessed in respect of any salaries, perquisites, profits, and pensions so assessed, or the arrears thereof.

No duties on account of official deductions from salaries, &c.

Rule 12. In estimating the Duties payable for any such office or employment of profit, or on any annuity, pension, or salary, all official deductions and payments made upon the receipt of the salaries, perquisites, and profits thereof, or in passing the accounts belonging to such office, or upon the receipt of such annuity, pension, or salary, shall be deducted.

Public officers becoming entitled to increased salaries to be charged for the same by supplemental assessment.

Rule 13. When any person holding any office or employment of profit, in respect of which he is liable under these Rules, shall, at any time during or in respect of any year of assessment, become entitled to any additional salary, perquisite, or profits, beyond the amount for which any assessment may have been made upon him, or beyond the amount for which, at the commencement of such

such year, he may have been liable to be assessed, an additional assessment shall from time to time, as often as the case shall require, be made upon such person for such additional salary, perquisite, or profits, so that he shall be assessed and charged for the full amount of the whole of the salary, fees, and emoluments which he shall receive or become entitled to at any time, and from time to time, during or in respect of the said year of assessment.

Rule 14. Such portion of the said Duties, under Schedule 4, on offices or employments of profit, or on annuities, pensions, or salaries, as is charged upon any sum of money payable to any other person, shall be deducted out of the sum payable to such other person; and such person, his agent or receiver, shall allow such deductions and payments upon receipt of the residue of such sums.

Duties charged on sums payable to any other person to be deducted out of the same.

Rule 15. Such portion of the Duties as shall be charged on any office or employment of profit executed by any deputy or clerk, or other person employed under the principal in such office, and paid by such principal out of the salary or profits of such principal, shall be deducted out of the salary or profits so payable, and all such deputies, clerks, and other persons so employed shall allow to their respective principals such deductions and payments upon the receipt of the residue of such salaries or wages.

Duties paid by the principal in an office upon salary paid to a deputy or clerk to be deducted out of such salary.

Rule 16. If any office or employment of profit chargeable by Schedule 4 shall be executed by deputy, such deputy shall, in all cases where he shall be in the receipt of the profits thereof, be answerable for and shall pay such Duties as shall be charged thereon, and deduct the same out of the profits of such office or employment.

Deputy to pay for principal when in receipt of the profits.

Rule 17. When the salaries, fees, or profits of any officer or officers chargeable under this Schedule shall be receivable by any one or more of the said officers for the use of such officers, to be divided amongst such officers in certain proportions, the officer or officers receiving such salaries, fees, or profits shall be answerable for the Duties charged thereon, and shall pay and deduct the same out of the funds provided for such respective offices or employments before any division or apportionment thereof.

Officers receiving salaries or fees to be answerable for duties.

Rule 18. Such portion of the said Duties as shall be stopped and deducted under this Schedule shall be stopped and deducted at such times in each year as the said sums shall be payable to the person entitled thereto.

Duties, when to be deducted.

PART XI.

Discretionary Modes of Assessment in particular Districts.

CI. Except in the Presidency Towns and Stations of the Straits Settlement, it shall be lawful for the local Government, from time to time, to order that the assessment under Schedule 1 or Schedule 2 of this Act, in any part of the territories under such Government, or among any class of inhabitants of any part of such territories, or in respect of any one or more of the inhabitants of such territories, shall be made by Panchayet, to consist of not less than three persons, or by the Collector, or by any officer whom such local Government shall specially appoint for the purpose.

Assessment, by whom to be made in places other than the Presidency Towns or Straits Settlement.

CII. When the assessment is ordered to be made by Panchayet, the members of the Panchayet shall be appointed by the Collector or by any Deputy Collector specially authorised to make assessments under Section XXII. of this Act.

Appointment of Panchayet.

CIII. If the assessment is ordered to be made by the Collector or other officer aforesaid, such Collector or other officer shall be guided, in making the assessment, by the general provisions of this Act, and all returns of profit and income, or other returns required by this Act, shall be made to such Collector or other officer.

When Collector, &c. is ordered to make assessments.

CIV. If any person residing in any place in which the assessment is ordered to be made by Panchayet shall, before any proceedings are taken by the Panchayet, object to be assessed by Panchayet, such person shall be assessed by the Collector or by any officer specially appointed as aforesaid under the ordinary provisions of this Act, as if no such order for assessment by Panchayet had been made.

If any person object to be assessed by Panchayet.

Collector may require Panchayet to reconsider and revise assessment.
If the Collector be dissatisfied, the assessment shall be made according to the ordinary provisions of this Act.

CV. If the Collector shall not be satisfied with the assessment made by the Panchayet, he may require the Panchayet to reconsider and revise the same.

CVI. If the Collector shall not be satisfied with the assessment made by the Panchayet after he shall have required them to reconsider the same, or if the Panchayet shall refuse or neglect to revise and alter the same to the satisfaction of the Collector, the Collector shall certify that he is dissatisfied with the assessment made, and thereupon no further proceedings shall be held under the said order; but the several persons in the territories affected by such order, and chargeable with the said Duties, shall be assessed to the said Duties in the manner prescribed in and according to the ordinary provisions of this Act, and shall be liable to make all the returns and declarations, and to do the several acts and things in order to the said assessment, and shall be subject to the same proceedings as in this Act provided, as if no such order had been made.

Collector, if satisfied, shall confirm the assessment.

CVII. If the Collector shall be satisfied with the assessment made by the Panchayet as aforesaid, he shall confirm the same, and shall cause proclamation to be made in the part of the District where the persons affected thereby reside, that he has confirmed the said assessment.

Such confirmation shall be final and conclusive, except in cases of appeal or fraud.

CVIII. The assessment so confirmed shall be final and conclusive, unless the same shall be disallowed or varied upon any such appeal or further proceeding as hereafter mentioned, and the assessment shall also be subject to be surcharged in respect of fraud, as provided in this Act.

PART XII.

Appeals from Assessment by Panchayets.

Persons dissatisfied may appeal within fifteen days.

CIX. If any person assessed by a Panchayet shall be dissatisfied with the assessment, such person may, within fifteen days after the proclamation of the said assessment in the part of the District in which such person shall reside at the time of the assessment, or within such further period as the Collector for any special reason may allow, appeal to the Collector of the District.

Proceedings upon appeal shall be according to Part IV. of this Act.

CX. The appeal shall be made and the proceedings upon any such appeal shall be conducted according to the provisions of Part IV. of this Act.

Appellant required to do certain acts.

CXI. The person so appealing shall make all such returns and declarations, and shall do all such acts and things, as are required by Part IV. of this Act, and shall be subject to the several provisions in the said Part IV. of this Act.

Collector, if satisfied upon such appeal, shall reduce the assessment.

CXII. If, upon the hearing of such appeal, the Collector is satisfied that the assessment upon the person appealing is erroneous and excessive, the Collector shall reduce the assessment on such person, and shall settle in what sum the person so appealing ought to be assessed, and make an assessment on him accordingly. Such assessment shall be final and conclusive, subject only to such surcharge in the case of fraud as provided in this Act.

Collector, if dissatisfied, shall dismiss the appeal, and may charge double assessment.

CXIII. If, upon the hearing of such appeal, the person so appealing shall not satisfy the Collector that the assessment upon him is erroneous and excessive, his appeal shall be dismissed; and if it shall appear to the Collector that the appeal is frivolous or vexatious, the party appealing shall be liable to be charged by the Collector to the said duty, in a sum not exceeding double the amount at which he was assessed under the said assessment.

Members of Panchayets may attend before the Collector and support their assessment when appealed from.

CXIV. In all cases of appeal it shall be lawful for the members of the Panchayet from whose assessment the appeal shall have been preferred, or any of them, to attend before the Collector and to support their assessment, and the Collector may summon the members of the Panchayet to attend for such purpose.

Local Government to make regulations for the execution of this Act.

CXV. It shall be lawful for the local Government, from time to time, to make rules, not inconsistent with the provisions of this Act, for carrying out the provisions of this Act for assessment by Panchayet, and disposing of appeals from such assessment.

PART XIII.

Exemptions.

CXVI. No person shall be chargeable to any duty under this Act who shall prove to the satisfaction of the Collector or Commissioners, in the manner hereinafter mentioned, that the aggregate amount of his annual income or profits, from whatever source derived, estimated under the rules of this Act, is less than 200 rupees. Any person so satisfying the Collector or Commissioners as aforesaid shall be entitled to be repaid the amount of any deduction, or payment on account thereof, in the manner hereinafter directed, except so much of such duty as the person claiming such exemption shall be entitled to charge against any other person, or to retain from any payment to which such claimant may be liable.

Exemption of persons whose income is less than 200 rupees yearly.

CXVII. No person who shall prove to the satisfaction of the Collector or Commissioners that the aggregate amount of his profits or income, from whatever source derived, estimated as aforesaid, though amounting to 200 rupees a year, is less than 500 rupees, shall be charged with more than two rupees of every 100 rupees of the annual value of his profit or income, or shall be charged with any part of the duty of one rupee per centum chargeable under Section III. of this Act for roads, canals, and other reproductive public works. Any person so satisfying the Collector or Commissioners as aforesaid shall be entitled to be repaid the amount of any deduction, or payment on account of the said duty of one per cent., or of the excess of the said duty of three per cent., from which he shall be so exempted as aforesaid, except as in the last preceding section of this Act is excepted.

Exemption of persons from the duty of 1 per cent. and from excess above 2 per cent. whose income is less than 500 rupees yearly.

CXVIII. The exemption allowed by the foregoing sections shall be claimed and proved, and all proceedings thereupon shall be had, before the Collector or Commissioners of the place where the claimant is charged, whether such claimant shall be personally charged in such place or not.

Claims for exemption in the preceding sections mentioned, and proceedings thereon, shall be determined before Collector or Commissioners.

CXIX. Every person assessed under this Act claiming to be entitled to such exemption as aforesaid shall, within the time to be limited as hereinbefore directed for delivering in the returns and declarations required by this Act, or within such further time as the Collector or Commissioners respectively shall for special cause assigned allow, deliver or cause to be delivered to the Assessor of the place where such claimant shall reside a notice of his claim to such exemption, together with a declaration signed by such claimant, and in such form as shall be prescribed as aforesaid, declaring and setting forth therein all the particular sources from whence the income of such claimant shall arise, and the particular amount arising from each source, and also every sum of annual interest or other annual payment reserved or charged thereon, whereby the income shall or may be diminished, and also every sum which such claimant may have charged, or may be entitled to charge, against any other person, on account of the Duties made payable by this Act, or which he may have deducted, or may be entitled to deduct, under the authority of this Act, from any payment to which he may be liable.

Persons entitled to such exemptions shall deliver to the Assessor a statement, stating the source of income.

CXX. The Assessor shall transmit such return and declaration to the Collector or Commissioners.

Assessor to transmit such statement to Collector or Commissioners.

CXXI. If it shall appear to the said Collector or Commissioners that any property or profits of such person is or are assessed, or liable to be assessed, in any other place, the Collector or Commissioners shall certify to the chief revenue authority of the Presidency, Lieutenant Governorship, or Province, in such form as shall be prescribed as aforesaid, the allowance of exemption in respect of such property or profits; and the chief revenue authority shall direct the assessment made upon any profits or income of such claimant, in any other place, to be discharged, either wholly or to the extent of such excess as aforesaid, as the case may require, and the same shall be discharged accordingly.

Property of persons claiming such exemption in any other District shall be exempted on the certificate of the Collector, or by the chief revenue authority of the District.

CXXII. If it shall be proved to the satisfaction of the Collector or Commissioners that any person, whose claim to exemption has been allowed in manner aforesaid, has been charged to and has paid any duty under this Act by way of deduction from any rent, annuity, interest, or other annual payment to which he may be entitled, and from which a deduction is authorised to be made by this

On proof that persons entitled to exemption have been charged with Duties by the deduction from any annuity, dividend, and rent, Commissioners to grant certificate

thereof, which shall authorise the Collector to repay the amount of such Duties.

Act, or that such person has been assessed and has paid such Duty in respect of any interest, annuity, dividend, pension, or salary payable to him out of the public revenue, in such case it shall be lawful for the said Collector or Commissioners respectively to certify what shall have been so proved, and thereupon the same shall be repaid in such manner and under such rules as the local Government shall from time to time prescribe.

In case of incomes of offices, pensions, and salaries, the claim shall be made before the Assessors.

CXXIII. When the whole profit or income of the claimant shall arise from an office or employment of profit, or from an annuity, pension, or salary, the assessment on which is made by an ex officio or special Assessor, the claim to such exemption shall be made to and may be allowed by such ex officio or special Assessor.

Persons out of British India may claim by affidavit.

CXXIV. If the claimant shall be out of India, an affidavit stating the several matters required by this Act, taken before any person having authority to administer oaths and affirmations in the place where such claimant shall reside, may be received in relation to the assessment on which such claim is founded.

Claims may be made by agents or trustees on account of others.

CXXV. A claim for exemption may be made by a guardian, trustee, agent, or factor, on account of others, in any case where satisfactory proof shall be given that the party claiming such exemption is unable to attend in person, or such claim may be made by the several persons acting in any of the characters hereinbefore described, in such manner as they may act for others for the purpose of being assessed on their account in the first instance as hereinbefore directed.

All Government property exempted.

CXXVI. No person shall be chargeable to the Duties under this Act in respect of the profits derived by Government from any property, real or personal, vested in, or held in trust for, the Government, or the Secretary of State for India in Council for public purposes; and all such profits shall be wholly exempted from the said Duties.

Officers and soldiers of any military or police force, whose pay and allowances are less than those of a captain of infantry, exempted.

CXXVII. Officers, non-commissioned officers, and privates of Her Majesty's forces, or of Her Majesty's Indian military forces, or of any military police or other police force, whose pay and allowances shall be less than the pay and allowances of a captain of infantry in Her Majesty's forces in India, shall be wholly exempted from the said Duties in respect of any pay or allowance which they may receive from Her Majesty, or from the Government, or from any public revenue.

Naval and marine officers not above the rank of lieutenant exempted.

CXXVIII. Officers of Her Majesty's navy or of the Indian naval forces, or in the employment of Government in the marine department, not above the rank of lieutenant, and all warrant and petty officers and seamen, shall in like manner be exempted from the said Duties.

Public officers exempted in respect of travelling and other allowances.

CXXIX. Public officers, civil, military, or naval, shall be wholly exempted from the said Duties in respect of any allowance received by any such officer for travelling expenses, contract allowances, tent or horse allowance, or any allowance in lieu of house-rent, or to meet any disbursement for the public service.

Ryots, &c. paying less than 600 rupees yearly, exempted.

CXXX. Ryots and persons in the occupation of lands for agricultural purposes, and actually engaged in the cultivation and depasturing of the same, shall not be chargeable with the said Duty in respect only of the occupation of such lands, unless the rent paid by such ryots or persons in respect of such occupation, whether under direct engagement for the same with Government or not, shall amount at least to 600 rupees per annum, or unless the full annual value of such land at a rack-rent shall exceed that amount.

Persons occupying houses at a rack-rent exempted.

CXXXI. Persons occupying houses for the purpose of habitation only, and holding the same at a rack-rent, shall not be chargeable with the said Duties in respect of their occupation only of such houses.

Deduction on account of repairs of house.

CXXXII. The Assessor, in his assessment of houses actually occupied, shall deduct such amount for repairs as the owners thereof shall prove to his satisfaction to have been expended, not exceeding a sum equal to the rent of such houses for six months in every three years.

Power to exempt property used for charitable purposes or public religious purposes.

CXXXIII. It shall be lawful for the local Government, subject to the approval of the Governor General of India in Council, to order that any property, moveable or immoveable, solely employed for or dedicated to religious or

or charitable public purposes, shall be wholly or partially exempted from the Duties chargeable under this Act, and to make such orders as may be necessary for securing and carrying into effect such exemption.

CXXXIV. Any person who shall have made insurance on his life, or on the life of his wife, or shall have contracted for any deferred annuity on his own life, or on the life of his wife, in or with any insurance company duly registered under any Act of the Imperial Parliament, or under any Act of the Governor General of India in Council, or authorised by law to carry on business without registration, and any person who shall be liable to the payment of any periodical sum, or to have any sum periodically deducted from his salary, in order to secure a deferred annuity to himself or to his widow, or a provision to his children after his death, shall be entitled to deduct the amount so paid by him for such insurance or contract, or deducted from his salary as aforesaid, from any profits or income in respect of which he shall be liable to be assessed under any of the Schedules of this Act, excepting Schedule 3; or to have any assessment which may be made upon him under any of the said Schedules, except Schedule 3, reduced or abated by the deduction of the amount of the said annual premium or sum from the amount of the profits or income on which such assessment has been made.

Persons who have made insurance, or contracted for a deferred annuity on the lives of themselves or wives, to be allowed an abatement of duties in respect of the annual premiums or sums paid.

CXXXV. If such person shall be assessed to Duties under any of the Schedules contained in this Act, and shall have paid such assessment, or shall have paid or been charged with any of the said Duties by deduction or otherwise, such person, on claim made to the Collector or Commissioners, and on production to them of the receipt for such annual payment or sums, and on proof of the fact to the satisfaction of the said Collector or Commissioners, shall be entitled to have repaid to him such proportion of the said Duties paid as the amount of the said premium or sum bears to the whole amount of his profits on which he shall be chargeable under all or any of the Schedules of this Act.

Repayment of such Duties if already paid.

CXXXVI. No such abatement, allowance, or repayment as aforesaid shall be made in respect of any such premium or sum beyond one-sixth part of the whole amount of the profits and income of such person so chargeable as aforesaid, nor shall any such deduction or abatement entitle any such person to claim exemption from Duties on the ground of his annual profits or income being thereby reduced below 200 rupees or 500 rupees, as the case may be.

No abatement or repayment in respect of premium, &c., beyond one-sixth of total profits or income.

PART XIV.

Abatement and Relief from double Assessments.

CXXXVII. Whenever any person shall have been assessed to any of the Duties imposed by this Act, whether charged on him on his own account, or in any of the characters hereinbefore described on the behalf of any other person, and shall, by any error or mistake, be again assessed for the same cause and on the same account and for the same year, it shall be lawful for him to apply to the Collector or Commissioners acting for the place in which he shall have been so assessed, for the purpose of being relieved from such double assessment; and the Collector or Commissioners, on proof thereof to their satisfaction, shall cause such assessment, or such part thereof as shall be a double charge as aforesaid, to be remitted.

Collector or Commissioners to grant relief from double assessments.

CXXXVIII. Whenever any double assessment shall have been so remitted, it shall be lawful for the Collector or Commissioners to direct the repayment thereof in such manner and under such rules as the Governor General of India in Council shall prescribe.

Governor General in Council to prescribe rules for repayment of double assessment.

CXXXIX. If, within or at the end of the year for which any assessment shall be made under this Act, any person charged to the Duties contained in Schedule 2 shall prove to the satisfaction of the Collector or Commissioners that interest or profits during the year for which the assessment was made fell short of the sum on which the assessment (not being a composition) was made, it shall be lawful for the Collector or Commissioners to cause the assessment for such current year to be amended in respect of such source of profit, as the case shall require; and in case the Duties charged on such assessment shall have been

Abatement on account of diminution of income, how to be allowed.

paid, to order the repayment of the same in such manner and under such rules as the Governor-General of India in Council shall prescribe.

Abatement to be allowed when persons shall cease to exercise any trade, or shall die before the end of the year.

CXL. If any person charged to the Duties under Schedule 2 shall cease to exercise the profession or employment or to carry on the trade in respect to which the assessment was made, or shall die, or become bankrupt or insolvent, before the end of such year, or shall from any other cause be deprived of or lose the profits on which the assessment was made, such person or his representative may make application to the Collector or Commissioners within any period not exceeding three calendar months after the end of such year, and on proof thereof to their satisfaction the Collector or Commissioners shall cause the assessment to be amended as the case may require, and repayment of any Duties ordered to be remitted shall be made in such manner and under such rules as the Governor General of India in Council may prescribe.

Procedure in cases of succession to the trade of a person charged.

CXLI. When any person shall have succeeded to the trade of the person charged, no such amendment shall be made, unless it shall be proved to the satisfaction of the Collector or Commissioners that the profits of such trade have fallen short, from some cause, since such change took place, and by reason thereof; but such person shall be liable to the payment of the full Duty, without any new assessment.

PART XV.

Mode of Payment and Collection of the Duties.

Duties to be payable by four quarterly instalments.

CXLII. The Duties assessed under this Act, except where the same shall be detained and stopped as the pensions, salaries, allowances, interest, and annuities chargeable therewith become due at the respective offices, shall be payable in each year by instalments at the times following, that is to say, on or before the 1st day of November for the first quarterly instalment, on or before the 1st day of February for the second quarterly instalment, on or before the 1st day of May for the third quarterly instalment, and on or before the 1st day of August for the last quarterly instalment in each year. Provided that it shall be lawful for the local Government to prescribe such other periodical instalments and such other periods of payment as it shall think proper; and the orders of such local Government shall be notified by proclamation in the Districts to which such orders relate, in the manner usual in such Districts.

Proviso.

Collector or Commissioners to deliver duplicate assessment to collecting officer, which shall be sufficient authority to him to levy.

CXLIII. The Collector or Commissioners authorised to make assessments in respect of the assessments made by them shall, as soon as possible after the assessments shall have been determined, issue out and deliver to the respective collecting officers, duplicates of the assessments of the Duties charged in the respective Schedules, distinguishing the amounts charged under each of the said Schedules.

Form of duplicates.

CXLIV. Such duplicates shall, except in the cases provided for in Part XVI. of this Act, contain the names and descriptions of the persons assessed and charged.

Effect of duplicates.

CXLV. Such duplicates shall be a sufficient warrant and authority to the collecting officers for the levying and collecting of the said Duties specified in the duplicates, as the same shall become payable by such instalments as aforesaid, and such collecting officers shall proceed forthwith to levy and collect the same.

Payment of Duties at any treasury or office appointed under this Act.

CXLVI. Whenever any treasury or office shall be appointed by the local Government for the receipt of money under this Act, the payment of the Duties chargeable under this Act may be made by or on account of the person liable to the same at such treasury or office.

On payment, receipt to be given.

CXLVII. Whenever any payment shall be made at such treasury or office, or to any collecting officer to whom a duplicate of the assessment as aforesaid shall have been delivered by the Collector, of any instalment of Duties assessed under this Act, the officer receiving the amount shall give a receipt under his hand to the person who shall pay the same, and such receipt shall be a full and complete discharge for the money so paid.

CXLVIII. The

CXLVIII. The Collector or Commissioners shall cause general notice to be given in their respective jurisdictions, by proclamation in the manner usual therein, of the treasuries or offices appointed by the Government for the receipt of the said Duties, and of the officers or persons to whom the said Duties may be paid.

Collector or Commissioners to give general notice of appointment of treasuries, and of officers to whom Duties are to be paid.

PART XVI.

Mode of Payment of Duties under Schedule 2, when Parties desire to pay according to Numbers or Letters.

CXLIX. The assessments upon profits or income under Schedule 2, made by the Collector or Commissioners, shall be entered in books, with the names and descriptions of the persons to be charged therewith, and their respective places of abode set opposite thereto, which entries shall be distinguished by numbers or letters, as the Collector or Commissioners shall think proper.

Assessments under Schedule 2 to be entered in books.

CL. When the person charged with any Duties under Schedule 2, and whose name and description shall have been entered as aforesaid, shall have declared his intention to pay the Duties at the proper treasury or office, or to the proper officer, within the time limited by this Act for payment thereof, if the Collector or Commissioners shall be satisfied with such declaration, they shall deliver to such person, or to any other person attending on his behalf, a certificate under the signature of the Collector, or of two or more of the Commissioners, specifying the amount to be paid by such person for one year upon such assessment.

Certificate of assessment to be delivered to persons.

CLI. Every such certificate shall be numbered or lettered with the same number or letter as the entry in the book to which the certificate shall relate, without naming or otherwise describing the person charged.

Certificate to be numbered and lettered.

CLII. Such certificate shall, on production thereof, be a sufficient authority to the officer in charge of such treasury or office, or to such collecting officer, to receive from the person producing such certificate the amount therein mentioned, in such proportions thereof as by this Act are made payable by instalments, and at the times by this Act appointed for payment thereof.

Effect of certificate.

CLIII. On the payment of the sums contained in such certificate, or any proportion thereof, the said officer in charge of such treasury or office, or the collecting officer, shall give an acknowledgment for the same, as paid on account of the certificate of the Collector or Commissioners, by the number or letter marked therein, as before directed.

Acknowledgment of payment according to certificate.

CLIV. It shall be lawful for the Collector or Commissioners to issue out and deliver to the respective collecting officers duplicates of the assessments made by them, containing the sums assessed on every person to whom a certificate hath been delivered by letter or number, together with the number or letter set opposite thereto in their respective books, before mentioned, without naming such persons, and all such sums shall be paid to the collecting officers; and such part thereof as shall not be so paid to them may be levied and collected as herein is provided.

Duplicates to be delivered to collecting officers, and when assessments are made under a number or letter, a warrant for receiving the Duties to be delivered.

CLV. The Duties payable on such last-mentioned assessments under Schedule 2 shall be paid at the proper treasury or office, or to the proper officer for receipt, by such instalments as by this Act is directed, on or before the respective days appointed for the payment of the same.

Duties on such assessments, where, how, and when payable.

CLVI. The acknowledgment hereby required to be given on such payment shall be delivered to the Collector or Commissioners before the time when the amount is hereby made payable, and the Collector or Commissioners shall grant receipt for the same. Such receipt shall be a sufficient discharge for the money so paid, in satisfaction of so much of the assessment as shall be mentioned in such certificate to be so paid.

Delivery of acknowledgment to Collector or Commissioners.

Effect of receipt.

CLVII. If any person shall neglect to pay the Duties at the time and in the manner hereby directed for payment thereof, or, having paid the same, shall neglect to deliver the acknowledgment required to be given on such payment as hereinbefore directed, the Collector or Commissioners shall deliver a duplicate

On default, duties may be levied in the ordinary way.

in the ordinary form of the assessment on any person who shall have made default in paying or accounting for the payment of the same, with his name and description, to the collecting officer, in order that he may levy the sum in arrear and unpaid, and such sums shall thereupon be levied according to the provisions hereinafter contained.

When parties are not assessed by a number or letter, Commissioners to deliver duplicate to collecting officer for collection.

CLVIII. When the Collector or Commissioners shall not have received a declaration of the intended payment to the treasury or office of the Duties to be charged under Schedule 2, or shall not be satisfied with such declaration, they shall deliver a duplicate of the assessment to the collecting officer with the name and description of the parties charged therewith, as provided in Section CXLIII. of this Act.

If, after declaration of intention to pay under number or letter, default is made, Collector or Commissioners to deliver duplicate to collecting officer.

CLIX. If, after the receipt of any such declaration, the Duties shall not be paid, the Collector or Commissioners shall cause the name of the defaulter, and the amount of Duties assessed on him, to be inserted in the duplicate assessment of the collecting officer, and such duplicate shall be of the like force and effect for collecting the sum, and such sum shall be levied, as if such name and sum had been inserted therein at the time of issuing such duplicate.

PART XVII.

Recovery of Duties.

In default of payment, collecting officer may proceed to recover arrears by distress or attachment and sale of moveable and immoveable property.

CLX. Whenever the amount of any instalment of the said Duties shall not be paid by any person liable to pay the same on the day appointed for the payment of such instalment, the collecting officer shall proceed for the recovery of such instalment by distress and sale of the moveable property, or by the attachment and sale of the immoveable property, of the person so making default as hereinafter provided.

Seizure and sale of moveable property to be made according to following rules.

CLXI. In the seizure and sale of moveable property for arrears of assessment the following rules shall be observed :—

Collector or Commissioners to furnish person distraining with a demand in writing.

1st. The Collector or Commissioners shall employ a person, hereinafter called the distraining officer, to distrain the property, and shall furnish to such officer a demand in writing, signed by the Collector or Commissioners, or by some officer empowered by him in that behalf, specifying the amount of the arrear for which the distress shall be issued, and the date on which the arrear fell due.

Defaulter to be served with a copy.

2d. The distraining officer shall produce the writing as authority for making the distress, and, on the day on which the property shall be distrained, shall deliver a copy of such writing to the defaulter, endorsing thereon a list or inventory of the property distrained, and the name of the place where the property may be lodged, or kept.

Writing to state that the distrained property will be sold.

3d. The writing shall further set forth that the distrained property will be brought to public sale within three days, unless the amount and the expense of the distress be previously discharged.

Mode of service when defaulter is absent.

4th. When a defaulter shall be absent, a copy of the writing, with the endorsement, shall forthwith be fixed or left at his usual place of residence.

Consequence of defaulter neglecting to pay after notice, or absconding himself.

CLXII. When a defaulter, on receiving notice, shall neglect to pay the amount due, or when a defaulter shall have absconded, or be otherwise not forthcoming, so that the notice cannot be served upon him, the distraining officer shall transmit an inventory of the property distrained to the Collector or Commissioners.

On tender of arrear and expenses prior to the day of sale, distress to be withdrawn.

CLXIII. If a defaulter, whose property has been distrained, shall before the day of sale tender payment of the arrear demanded, together with payment of the necessary expenses attending the distress, the distraining officer shall receive the amount of the arrear and expenses, and shall forthwith release the property.

Distress to be proportionate to the arrear.

CLXIV. The distress levied shall not be excessive, and the value of the property distrained shall be as nearly as possible proportionate to the amount of the arrear.

CLXV. The

CLXV. The distress shall be made after sunrise and before sunset, and not at any other time. Time for distress.

CLXVI. The distraining officer shall have power to force open any stable, cow-house, golah, granary, godown, out-house, or other building, as also to enter any dwelling-house, the outer door of which may be open (excepting the apartments in such dwelling-house appropriated for the zenanah, or residence of women, which by the usage of the country, are considered private), and to break open the door of any room in such dwelling-house for the purpose of attaching property belonging to a defaulter and lodged therein. What places distrainer may force open.

CLXVII. Where a distraining officer shall have reason to suppose that the property of a defaulter is lodged within a dwelling-house, the outer door of which may be shut, or within any apartments appropriated to women, which by the usage of the country are considered private, such officer shall represent the same to the head officer of the police within whose jurisdiction the house may be situated, and on such representation the head officer of the police shall send a police officer to the spot, in the presence of whom the distraining officer may force open the outer door of such dwelling-house. Powers of distrainer to force open doors in the presence of a police officer.

CLXVIII. The distraining officer may also in the presence of the police officer after due notice given for the removal of women within a zenanah, and after furnishing means for their removal in a suitable manner, if they be women of rank, who, according to the custom of the country, cannot appear in public, enter the zenanah apartments for the purpose of distraining the defaulter's property therein; but such property, if found, shall be immediately removed from such apartments, after which they shall be left free to the former occupants. Mode of distraining within zenanahs.

CLXIX. On the occurrence of an arrear, or at any subsequent period, the Collector or Commissioners shall have authority to attach at their discretion, the whole or such portion of a defaulter's immoveable property as they may deem sufficient to answer the amount in arrear; but the previous sanction of the chief revenue authority of the division shall, in all cases, be necessary for the sale of immoveable property. Real property may be attached, but previous sanction of the chief revenue authority of the division necessary for the sale of immoveable property.

CLXX. When a defaulter shall not have any moveable property of which distraint can be made, or when, after the moveable property of such defaulter shall have been distrained and sold, the arrear due, with all expenses of the distress and sale is not liquidated by the proceeds of such sale, the Collector or Commissioners may, with such sanction as aforesaid, proceed to sell the immoveable property of the defaulter. When collector may sell the immoveable property in addition to the moveable property of the defaulter.

CLXXI. The person or officer employed by the Collector or Commissioners to sell moveable property distrained, or immoveable property attached under this Act, shall cause to be affixed to the outer door of the defaulter's house a list of the property to be sold, with a notice specifying the place where, and the day and hour at which the property will be sold, and shall cause proclamation of the intended sale to be made in the manner usual in the district in such place or places as the Collector or Commissioners may consider necessary to give due publicity to the sale. Proclamation to be made of the time of sale and of the property to be sold.

CLXXII. No sale of immoveable property shall take place until after the expiration of a period of 15 days from the date on which the notice may be so affixed. No sale of such property to take place till after 15 days.

CLXXIII. At the appointed time, the property, moveable or immoveable, shall be put up for sale under the order of the Collector or Commissioners in one or more lots, as the Collector or Commissioners or the officer employed by them in that behalf shall direct, and shall be sold to the highest bidder. Sale how to be conducted.

CLXXIV. The property shall be paid for in ready money at the time of sale or as soon after as the officer holding the sale shall appoint, and the purchaser shall not be permitted to carry away any part of the property until he has paid for the same. When the purchaser shall make default in the payment of the purchase-money the property shall be re-sold, and the defaulting purchaser shall make good to the distraining officer any loss arising on such re-sale as well as the expenses attending the same. Property to be paid for before removal.

Re-sale.

Payment of excess of sale proceeds to defaulter.

CLXXV. When the property shall be sold for more than the amount of the arrear, the excess, after deducting expenses of process, shall be paid to the defaulter.

If no distress can be found on land or house chargeable to duties at time of payment.

CLXXVI. In case any land or house chargeable to duties under this Act shall be unoccupied, and no distress can be found on the same at the time such duty shall be payable, it shall be lawful for the Collector or Commissioners, or for any other officer duly authorized in that behalf, at any time after to enter the said land or house when there shall be any distress thereupon to be found, and the said distress to seize and sell under the like powers as he might have distrained on the same land or house at the time the duties became due if in the occupation of the same person.

Arrears to be levied by distress in the district where the party resides.

CLXXVII. If any person assessed to the duties charged under this Act shall remove out of the district in which he shall have been assessed, without first paying or discharging all the duties charged upon him which shall be due, and without leaving in such district sufficient property whence the whole of the said duties may be raised and levied; or if any person shall reside in any other district than that in which the assessment or charge shall be made on him in pursuance of this Act, and the same shall be in arrear and unsatisfied in the whole or in part, it shall be lawful for the Collector or Commissioners to certify to the Collector or Commissioners of the district within which such person shall reside, the amount of the assessment or charge made upon such person, and remaining in arrear, and unpaid as aforesaid.

Mode of levying.

CLXXVIII. Such last-mentioned Collector or Commissioners shall thereupon cause the whole of the duties so remaining in arrear and unpaid as aforesaid to be levied, together with the costs and charges attending, in the same manner as if the said person had been assessed in the district of the said last-mentioned Collector or Commissioners.

Fees upon distraints according to a scale to be prescribed by local government.

CLXXIX. The fees payable upon distraints or attachments under this Act shall be according to a scale which shall be prescribed by the local government.

Instead of proceeding by distress, Collector or Commissioners may issue warrant.

CLXXX. Instead of proceeding by distress and sale, or by attachment and sale, or in case of failure to realise thereby the whole or any part of the duties assessed and payable under this Act, the Collector or Commissioners may, if they think fit, issue a warrant for the arrest of such defaulter. Upon such warrant the officer charged with the execution thereof shall bring the defaulter with all convenient speed before such Collector or Commissioners. If the defaulter shall not then deposit in the hands of the Collector or Commissioners the full amount of the arrears of duties under this Act due and payable at the time of issuing such warrant, or make such arrangement for the payment of the same as shall be satisfactory to the Collector or Commissioners, or satisfy the Collector or Commissioners that he has no present means of paying the arrears, and that he has a reasonable excuse for not having paid, such Collector or Commissioners may send him to the civil jail, there to remain for such time as shall be directed by a warrant addressed to the keeper of the jail, unless he shall in the meantime pay the full amount of the said arrears. Provided that the time for which a debtor may be confined in jail under such warrant shall not exceed three calendar months when the amount of such arrears shall not exceed 50 rupees, or six calendar months when such amount does not exceed 500 rupees, or two years in any other case. Provided also that such imprisonment shall not extinguish the liability to pay such arrears, but all property then belonging to the defaulter or afterwards acquired shall be liable to be distrained or attached under the provisions of this Act, in satisfaction of such arrears, or of so much thereof as shall remain unpaid as if no imprisonment had been ordered.

Procedure in Presidency towns as to claims to moveable property distrained.

CLXXXI. If any claim shall be made in any Presidency town to or in respect of any moveable property distrained under this Act, or in respect of the proceeds thereof, by any person not being the party chargeable with the duties in respect of which such distress or attachment is made, such claim shall be certified by the Commissioners of such Presidency town to the Small Cause Court, and thereupon such proceedings shall be taken for deciding the same as if the property had been taken in execution under process of such Court, and such property had then been claimed by some person not being the party against whom the process issued.

CLXXXII. If

CLXXXII. If in any station of the Straits Settlement a like claim shall be made in respect of any such moveable property distrained as aforesaid, such claim shall be certified by the Commissioners of such station to the Court of Judicature thereof, and such claim shall thereupon be heard and determined in a summary way by such Court or by any division of such Court at their General and Quarter Sessions or otherwise.

Procedure in Straits Settlement.

CLXXXIII. If in any district or place other than a Presidency town or a station in the Straits settlement such claim as aforesaid shall be made to such moveable property distrained as aforesaid, such claim shall be heard and determined in a summary way by the Collector.

Procedure in other places.

CLXXXIV. If any claim shall be made to or in respect of any immoveable property attached under the provisions of this Act, the claimant shall deposit in the hands of the Collector or Commissioners the amount of the duties in respect of which the attachment was issued, or give security to the Collector or Commissioners for the payment of the same in the event of his not establishing his right in a civil suit. The sale shall be stayed pending such suit. Such suit shall be commenced within one year from the date of the attachment, and unless it be brought within such period the suit shall not be entertained. In the event of the claimant failing to establish his claim, if any deposit shall have been made, it shall be forfeited in satisfaction of the duties, and if security shall have been given, the amount shall be levied in the manner provided for arrears of duties under this Act.

Procedure as to claims to immoveable property.

CLXXXV. The claim of the Government for all sums payable for the said duties shall have priority over all private claims, arising after the said duties accrued due, upon any immoveable property attached, or upon any moveable property distrained upon under this Act. Provided that if the property attached be itself the subject of the assessment in respect of which the attachment shall have issued, the claim of the Government for the arrears due on the said assessment shall have priority over all private claims.

Government claim shall have priority over all private claims.

CLXXXVI. No goods or chattels shall be liable to be taken by virtue of any execution or other process, warrant, or authority, or by virtue of any assignment, or on any pretence whatever, unless the person at whose suit the execution or seizure shall be sued out or made, or to whom such assignment shall be made, shall, before the sale or removal of such goods and chattels, pay or cause to be paid to the proper officer all arrears of the said duties which shall be due by the judgment-debtor or assignors at the time of seizing such goods or chattels, or which shall be payable for the year in which such seizure shall be made, provided that the said duties shall not be claimed under this section for more than one year.

Goods of defaulters are not to be removed under any execution or assignment, until all duties are paid.

CLXXXVII. When any person chargeable with the duties hereby made payable as aforesaid, shall be a minor, or when any person so chargeable shall die, in every such case the parent or guardian of such infant, upon default of payment by him, or the representative of the person so dying, shall be liable to the amount of the assets received, for the payments which the said infant ought to have made, or the person so dying was chargeable with; and if such parent or guardian, or such representative, shall neglect or refuse to pay as aforesaid, it shall be lawful to proceed against them in like manner as against any other person making default of payment of the said duties; and the parent or guardian making payments as aforesaid shall be allowed every sum paid for such infant in his accounts, and all representatives shall be allowed to deduct all such payments out of the assets of the person so dying.

Parents and guardians liable for infants, and representative for person dying.

CLXXXVIII. The claim of the Government for all sums payable for the said duties shall have priority over all private claims in administering the assets of any deceased person by his representative, or of any bankrupt or insolvent by his assignee, provided that the said duties shall not be claimed under this section for more than one year.

Priority of Government claims.

CLXXXIX. If this Act shall not come into operation in any district previous to the time appointed for the payment of the first, or any subsequent instalment of the said duties, or within the year of assessment, it shall be lawful for the Collector or Commissioners executing this Act, who shall have made or allowed

Where the Act shall not come into operation before the time for payment of any instalments shall fall due, Commissioners to adjust times of payment.

any assessment after the period appointed for any such payment (which they are hereby declared to be competent to do), from time to time, when the same shall be necessary, to settle and adjust at what time any instalment of which the time for payment shall then have elapsed, shall be paid, in such manner as to them shall appear just and reasonable.

PART XVIII

Application of the Duties.

All the duties to be paid in the first instance into the Government Treasury to an account to be headed Income Tax Account.

A separate account to be kept at the treasury of the one per cent. duty.

A separate account to be kept of the one per cent. duty paid in Presidency towns and Straits Settlement, &c.

Special appropriation of the one per cent. duty.

CXC. All monies arising from the duties hereby imposed shall be paid into such of the treasuries of Her Majesty's Government in India as the local Government shall from time to time direct, to an account to be headed Income Tax Account.

CXCI. A separate account shall be kept at the said treasuries of all sums paid in on account of the said one per cent. duty.

CXCII. A separate account shall also be kept of such sums paid in on account of the said one per cent. duty, as shall have been assessed upon persons residing in, or carrying on business in or upon any house or land in any Presidency town or any station in the Straits Settlement, or in any district.

CXCIII. A separate account shall be kept of the duty paid in respect to the said one per cent. duty which shall accrue from the dividends or interest paid upon the Government debt and from the salaries of public officers, and from the profits of any railway or other public Company whose profits shall be derived from different parts of India, or of which any part of the profits is derived from a place other than that at which its head office is situate. The amount comprised in such account of the one per cent. duty shall be appropriated to the different Governments in India, to be applied according to their discretion, for the execution of roads, canals, or other reproductive public works which have been duly sanctioned. Such appropriation shall be made to each local Government in the proportion in which each Presidency or Lieutenant Governorship or province under a Chief Commissioner, shall contribute to the whole amount of the duty raised under this Act.

Appropriation of residue of the one per cent. duty.

CXCIV. The whole of the residue of the sums derived from the said one per cent. duty shall be appropriated to each Presidency, Lieutenant Governorship, and province, to the extent contributed by such Presidency, Lieutenant Governorship, and province, and shall be expended by the local Government and Chief Commissioners thereof in roads, canals, or other reproductive public works duly sanctioned as aforesaid, in the various districts under them, as nearly as may be in proportion to the respective contributions of such districts thereto.

PART XIX.

Penalties.

Penalty on collecting officers for misconduct in office.

CXCV. If any officer employed to receive or collect any duties under this Act:—1stly, shall fraudulently collect or attempt to collect any money on account of duties under this Act from any person not charged or chargeable therewith; or

2dly. Shall fraudulently receive or collect, or attempt to receive or collect, from any person more money than is actually charged against such person upon his assessment; or

3dly. Shall receive or collect any money whatsoever under colour of this Act, and not pay over and account for the whole of such money; or

4thly. If any such officer employed or authorised to serve any notice, or to make any distress, attachment, or sale under this Act, shall extort or obtain or attempt to extort or obtain, any sum of money or valuable thing other than such money as he shall have been authorised to receive or collect under this Act, from any person whatever, under colour of his employment or authority, or as a bribe for

for forbearing to exercise any employment or authority under this Act, such officer shall be deemed guilty of a misdemeanor, and shall be liable to imprisonment with or without hard labour for a period not exceeding six months, and shall, for every such offence, forfeit a sum not exceeding 1,000 rupees, and in default, and until such payment be made, shall be liable to further imprisonment with or without hard labour for a period not exceeding six months.

CXCVI. If any person, not being employed or authorised to serve any notice required to be given under this Act, or to receive or collect any money under this Act, shall falsely pretend that he is employed or authorised to serve any notice, or to receive or collect any money under this Act; and shall, by such false pretence, obtain or attempt to obtain any money or valuable thing whatsoever from any person whatsoever, the person so offending shall be deemed guilty of a misdemeanor, and shall be liable to the punishment and penalties in the last preceding section mentioned.

Penalty on persons pretending to be employed to serve notices or collect monies.

CXCVII. Any person employed or pretending to be employed to make any distress under this Act, who shall knowingly enter the apartments of any Hindoo or Mahomedan woman, which, by the usage of the country, are deemed private, or shall force open the outer door of a dwelling-house contrary to the provisions of the 17th Part of this Act, shall be liable to be imprisoned with or without hard labour for any period not exceeding three months.

Punishment for unlawful entry.

CXCVIII. If any person shall take away any moveable property duly distrained under this Act, knowing it to be distrained while subject to such distress, such person shall, on conviction, be liable to be imprisoned for a period not exceeding three months, or until he sooner restores the property, or makes good the value of it to the distraining officer, and shall also be liable to a fine not exceeding the value of such property.

Penalty for forcibly or clandestinely taking away distrained property.

CXCIX. If any person shall forge, counterfeit, or alter, or cause or procure to be forged, counterfeited, or altered, or shall knowingly or wilfully aid or assist in forging, counterfeiting, or altering any certificate of the Collector or the Commissioners or of any ex-officio or Special Assessor, or of any Deputy Collector acting in the execution of this Act, or any certificate or any acknowledgment, or any receipt which any officer is, by this Act, authorised to give on the receipt of any money payable under this Act, or shall utter any such forged, counterfeited, or altered certificate or acknowledgment, or receipt as aforesaid, with intent to defraud Her Majesty, or the Secretary of State in Council, or the Government, or any person whomsoever, every person so offending and being lawfully convicted thereof, shall be adjudged guilty of felony, and shall be liable, if a European or American, to be sentenced to penal servitude for any period not exceeding 10 years, or to imprisonment with or without hard labour for any term not exceeding two years, and, if not a European or American, to be sentenced to transportation for any period not exceeding 14 years, or to imprisonment with or without hard labour for any term not exceeding seven years.

Penalty for forgery.

CC. Every person who, with the intention of inducing any Collector, or any other officer employed to carry out the provisions of this Act, to refrain from exercising any of the lawful powers vested in such Collector or other officer under the authority of this Act, or with the intention of inducing any person liable to pay any duties under this Act, to refrain from making any return or declaration, or doing any act, or making any payment required by this Act, shall assault, or make a show of assaulting, or shall wrongfully restrain or attempt wrongfully to restrain, or shall overawe by means of an unlawful assembly, or attempt so to overawe any such Collector or other officer, or any such other person as aforesaid, and all persons who shall combine by the closing of shops, or otherwise to induce, or who shall do any act with intent to induce any other person or persons to break the public peace or otherwise to obstruct the operation of this Act, shall be liable to a sentence of imprisonment with or without hard labour for a period not exceeding 12 months, or to a fine not exceeding 500 rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding 12 months.

Penalty for assaulting collector, &c.

CCI. If any person shall, by violence, threats, or otherwise, intimidate or attempt to intimidate any other person liable to pay any duties under this Act,

Penalty for intimidating with the intention of preventing per-

sons from making
returns, declarations,
or payments, &c.

with the intention of preventing such person from making any return or declaration, or doing any act, or making any payment required by this Act, he shall be liable to a sentence of imprisonment with or without hard labour for a period not exceeding six months, or to a fine not exceeding 200 rupees, or to both, such fine being commutable, if not paid, to a further period of imprisonment not exceeding six months.

False deposition.

CCII. If any person, being legally bound by an oath or affirmation to state the truth to any public servant, or to any other person authorised to administer an oath or affirmation in any matter relating to this Act, states to such public servant or other person as aforesaid, touching that subject, as true, that which he knows to be false, or does not believe to be true, he shall be punished with imprisonment with or without hard labour for a term which may extend to three years, and shall also be liable to a fine not exceeding 5,000 rupees.

Charge to be preferred
where perjury com-
mitted.

CCIII. Any charge to be preferred under the last preceding Section for any of the offences therein mentioned, in regard to any affidavit, deposition, or affirmation, shall and may be tried and determined in the place where such affidavit, deposition, or affirmation shall be exhibited to the Collector or Commissioners in pursuance of this Act; but if such offence shall have been committed by any European British subject, the charge shall be tried and determined by one of Her Majesty's Supreme Courts of Judicature.

Penalty for making
false returns of profits
or of the value of
lands.

CCIV. If any person shall knowingly and wilfully make or deliver any false or fraudulent account, statement, or declaration in any return which he is required to make under the provisions of this Act, such person shall for every such offence, if not otherwise provided for in this Act, be liable to forfeit treble the amount of duties to which he is justly chargeable, in addition to a further sum not exceeding 500 rupees.

Penalty for accessories
before the fact.

CCV. Every person who shall knowingly and wilfully aid, abet, or assist, or incite or induce any other person to make or deliver any such false or fraudulent account, statement, or declaration as aforesaid, shall, for every such offence, forfeit the sum of 500 rupees.

False claim to abate-
ment under Schedule 1.

CCVI. If any person shall knowingly make any false claim for any abatement under the first Schedule of this Act, or shall be guilty of any fraud or misrepresentation in making such claim, or in obtaining or endeavouring to obtain any such abatement, or knowingly shall untruly declare the amount or value of any loss under the rules relating to Schedule 1, or the amount or value of any abatement made or agreed to be made in the rent of the land or house in his occupation on account of such loss, with intent fraudulently to obtain any such abatement, he shall forfeit treble the amount of duties justly chargeable on him in respect of the said land or house, in addition to a further sum not exceeding 500 rupees; and if the occupier of any such land or house, or any other person whatever, shall aid, abet, or assist any person charged to the said duties in making such false or fraudulent claim, or shall fraudulently or untruly declare the amount or value of any abatement made or agreed to be made in the rent of the said land or house, or the amount of such loss, with intent fraudulently to obtain for the person so charged any abatement as aforesaid every such person shall forfeit a sum not exceeding 500 rupees.

False claim to abate-
ment or exemption.

CCVII. If any person shall knowingly make any false claim to any abatement under any schedule of this Act, or to any exemption or deduction under the 13th or 14th Parts of this Act, or shall knowingly be guilty of any fraud or contrivance in making any claim under any of the said Schedules, or under the said 13th or 14th Parts of this Act, or in obtaining any abatement, or any exemption or deduction, or any certificate as aforesaid, under any of the said Schedules, or the said 13th or 14th Part, or shall fraudulently conceal or untruly declare any income or amount of income, or any sum which he may have charged, or have been entitled, under the authority of this Act, to charge against any other person, or which he may have deducted or retained, or have been or be entitled as aforesaid, to deduct or retain for any payment to which such person claiming exemption as aforesaid may be liable; or if any such person shall fraudulently make a second claim for the same cause—every such person so offending shall forfeit a sum not exceeding 500 rupees, and treble the duties chargeable in respect of all the sources of his income, as if such claim had not been made or allowed; and

if

if any person shall knowingly and wilfully aid, abet, or assist any such person in committing any such fraud as aforesaid, the person so aiding, abetting, or assisting, shall forfeit a sum not exceeding 500 rupees.

CCVIII. Any person who shall be guilty of any offence mentioned in Section LXXV. of this Act, in regard to the composition therein mentioned, shall forfeit a sum not exceeding 500 rupees and treble the duties justly chargeable in respect of all the sources of his income.

Penalty under Section LXXV, relating to composition.

CCIX. If any person, being duly summoned to appear before the Collector or Commissioners as aforesaid, for any of the purposes mentioned in this Act, shall refuse or neglect to appear before the Collector or Commissioners at the time and place appointed for that purpose, or if any such person, being summoned, shall appear before the Collector or Commissioners, but shall refuse to be sworn or to subscribe such oath as aforesaid, or having taken and subscribed the same, shall refuse to answer any question touching the matters depending before the Collector or Commissioners, every person so offending shall forfeit a sum not exceeding 200 rupees for every such offence.

Refusal to appear before Commissioners.

CCX. If any person who ought by this Act to deliver any list, return, or declaration, shall refuse or wilfully neglect so to do within the time limited in any notice given under this Act, or shall under any pretence wilfully delay the delivery thereof, every such person so offending shall forfeit any sum not exceeding 200 rupees, and shall be liable to be assessed in treble the amount with which he is justly chargeable.

Penalty for refusal or neglect to deliver list, return, or declaration.

CCXI. If any person required by the Collector or Commissioners under this Act, to make out, verify, or deliver any return required by this Act, or to appear before the Collector or Commissioners, shall refuse or wilfully neglect to make out, verify, or deliver such return, or to appear before the Collector or Commissioners, within the time limited by the Collector or Commissioners in pursuance of this Act, every such person so offending shall forfeit any sum not exceeding 200 rupees, and shall be liable to be assessed in treble the amount with which he is justly chargeable.

Penalty for refusal or neglect to deliver returns or to appear before Collector or Commissioners, when required to do so.

CCXII. If any person, being legally bound by an oath or solemn affirmation of secrecy under this Act, shall wilfully disclose any matter which by such oath or affirmation he is bound to keep secret, he shall be liable to be imprisoned with or without hard labour for a period not exceeding three years, and shall also be liable to a fine not exceeding 5,000 rupees.

Penalty for violation of secrecy.

CCXIII. No person who shall not have been served in the manner directed by Section XXXVIII. of this Act with the notice provided by that Section, shall be liable to the penalties before mentioned for not delivering a return or declaration of his profits or income.

No person not served with particular notice to be liable to penalties.

CCXIV. If any person shall wilfully obstruct any Assessor or Collecting Officer, or any officer duly authorised in the execution of this Act in the due execution of his office or duty, such person shall, for every such offence, forfeit a sum not exceeding 500 rupees.

Penalty for obstruction to officers in due execution of duty.

CCXV. If any person chargeable with any duties under this Act, shall, by fraudulently changing his place of residence or by fraudulently converting his property or any part thereof, or by fraudulently conveying or assigning, or pretending to convey or assign the same, or by fraudulently altering any security with relation to such property, or by fraudulently rendering the same or any part thereof temporarily unproductive, in order that such person may not be charged for the same, or shall by any falsehood, wilful neglect, fraud, or contrivance whatsoever used or practised, avoid, or attempt to avoid being charged and assessed according to the true intent and meaning of this Act, every such person shall, on proof thereof before the Collector or Commissioners acting for the place wherein such person shall be chargeable, be charged and assessed in treble the amount of the charge which ought to have been made on such person; and if in any such case such person shall have been assessed in an amount less than the assessment which ought to have been made on him, he shall be assessed and charged in treble the amount of the difference between the sum with which such person shall have been charged, and the sum with which he ought to have been charged, to be added to such assessment, and shall also be liable to be imprisoned

Penalty for avoiding assessment by fraudulent removal or fraudulent disposition of property.

with or without hard labour for a period not exceeding two years, and to a fine not exceeding one thousand rupees.

Penalty for removing from district after assessment without leaving sufficient property to satisfy duties.

CCXVI. If any person, being assessed to the said duties, shall remove out of the district where he shall have been assessed to the said duties, without first paying or discharging all the said duties charged upon him which shall then be due and payable, and without leaving in such district sufficient property whereon the said duties in arrear may be raised and levied, and the same shall remain in arrear and unpaid for the space of 20 days after the time appointed by this Act for payment thereof, every such person shall forfeit (over and above the said duties so left unpaid as aforesaid) a sum not exceeding 200 rupees.

Saving of punishment otherwise provided by law.

CCXVII. Nothing in this Act contained shall prevent any person being punished for any offence in any manner otherwise provided by law; provided that if any proceedings be taken under this Act for the punishment of any person for an offence, a conviction or acquittal shall be a bar to any other proceedings for the same offence.

PART XX.

Mode of enforcing Penalties.

Cognizance of offences.

CCXVIII. Except as otherwise provided, all offences under this Act may be tried by any magistrate, joint magistrate, or person lawfully exercising the powers of a magistrate, unless the period of imprisonment to which the offender may be liable, exceed that which the magistrate, joint magistrate, or other officer as aforesaid is competent to award under the laws for the time being in force in the Presidency or place in which such magistrate, joint magistrate, or other officer as aforesaid is employed. When the period of imprisonment provided by this Act exceeds the period that may be awarded by such magistrate, joint magistrate, or other officer as aforesaid, the offender shall be committed for trial before the Sessions Judge, if the evidence given before such magistrate, joint magistrate, or other officer as aforesaid shall appear to such magistrate, joint magistrate, or other officer sufficient for the conviction of the accused.

District in which certain offences shall be tried.

CCXIX. Except as aforesaid, all offences declared to be punishable under this Act with fine or forfeiture, or fine and imprisonment, may be tried in the district or place in which the offence was committed, or in which the person charged with the same is apprehended.

Magistrate may refer offences punishable with fine to his assistants for trial.

CCXX. A magistrate may refer for trial and decision any charge of an offence hereby made punishable by fine only, to any of his assistants, and in such case every such assistant may exercise all the powers vested in a magistrate by any law for the time being in force, subject to all the rules applicable to criminal cases deputed to such assistant acting judicially.

Local government may authorize assistants to exercise such powers without reference by magistrate.

CCXXI. The local Government may give general authority to any such assistant to exercise, without reference by a magistrate, any of the powers which such assistant is hereby rendered competent to exercise upon reference by a magistrate, subject to appeal to the magistrate from any conviction by such assistant within one month from the date of conviction.

Magistrate may call for any case pending before such assistant.

CCXXII. A magistrate may at any time call from any of his assistants, any case pending before such assistants.

Jurisdiction over British subjects committing certain offences beyond the limits of Supreme Court.

CCXXIII. If any offence which by this Act is declared to be punishable with fine and imprisonment, or imprisonment only, shall be committed by a European British subject beyond the local limits of the jurisdiction of Her Majesty's Supreme Courts of Judicature, the offender shall be liable, upon conviction before one of the said Supreme Courts of Judicature, to the punishment to which by this Act the offender is declared to be liable upon conviction.

Summary jurisdiction in respect of certain offences committed within the limits of Supreme Court.

CCXXIV. If any offence which by this Act is declared to be punishable with fine or forfeiture, or with fine and imprisonment not exceeding six months, shall be committed by any person within the local limits of the jurisdiction of any Court of Judicature established by Royal Charter, such offence shall be punishable upon summary conviction by any magistrate of police of the Presidency town or station in which such Court is held.

CCXXV. No

CCXXV. No conviction, order, or judgment under the last preceding Section shall be quashed for error of form or procedure, but only on the merits, and it shall not be necessary to state on the face of the conviction, order, or judgment the evidence on which it proceeds, but the depositions taken, or a copy of them, shall be returned with the conviction, order, or judgment in obedience to any writ of *certiorari*, and if no jurisdiction appears on the face of the conviction, order, or judgment, but the depositions taken supply that defect, the conviction, order or judgment shall be aided by what so appears in such depositions.

Conviction to be quashed on merits only.

CCXXVI. All other offences punishable under this Act, which shall be committed within the local limits of any Court of Judicature established by Royal Charter, shall be punishable by such Court.

All other offences committed within the limits of Supreme Court, punishable by such court.

CCXXVII. All fines, forfeitures or penalties imposed under the authority of this Act for offences punishable by any magistrate, or person lawfully exercising the powers of a magistrate, or assistant magistrate, may, in case of non-payment thereof, be levied by distress and sale of the goods and chattels of the offender by warrant under the hand of any of the above-named officers.

Levy of forfeitures and penalties by distress.

CCXXVIII. In case any such fines, forfeitures, or penalties shall not be forthwith paid, any such officer may order the offender to be apprehended and detained in safe custody until the return can be conveniently made to such warrant of distress, unless the offender shall give security to the satisfaction of such officer for his appearance at such place and time as shall be appointed for the return of the warrant of distress.

Procedure until return is made to warrant of distress.

CCXXIX. If upon the return of such warrant it shall appear that no sufficient distress can be had whereon to levy such fine, forfeiture, or penalty, and the same shall not be forthwith paid, or in case it shall appear to the satisfaction of such officer, by the confession of the offender or otherwise, that he has not sufficient goods and chattels whereupon such fine or sum of money could be levied if a warrant of distress were issued, any such officer may, by warrant under his hand, commit the offender, provided he is not a European British subject, to prison, there to be imprisoned, according to the discretion of such officer, for any term not exceeding two calendar months when the amount of fine shall not exceed fifty rupees, and for any term not exceeding four calendar months when the amount shall not exceed one hundred rupees, and for any term not exceeding six calendar months in any other case, the commitment to be determinable in each of the cases aforesaid on payment of the amount.

Imprisonment if distress not sufficient.

CCXXX. If the offender shall be a European British subject, the magistrate shall record the facts, and transmit such record to the District Court of the district wherein the offender is convicted, and the amount of the fine, forfeiture, or penalty, and the costs (if any) shall be levied in the manner provided for the execution of decrees of the Civil Court.

Levy of fines from European British subjects.

CCXXXI. Whenever an award of hard labour is made under this Act, the Court shall not commute such labour to the payment of a fine under Regulation II. 1834, of the Bengal Code.

Award of hard labour not to be commuted to the payment of a fine.

CCXXXII. All forfeitures or penalties not exceeding two hundred rupees, imposed by this Act, exclusive of any increased duties chargeable under this Act, may be recovered before the Collector or before two or more Commissioners in and for the place wherein the offence shall have been committed or the offender shall have been assessed.

Penalties not exceeding 200 rupees, and increased assessments, recoverable before Collector or Commissioners.

CCXXXIII. The Collector or Commissioners shall take cognizance of any offence of which he or they shall have cognizance under the last Section, upon information or complaint in writing made to them, and upon a summons to the party accused to appear before the Collector or Commissioners at such time and place as they shall fix, or without such summons, in case the person shall be guilty of the offence in their presence.

Cognizance of offences how to be taken by Collector or Commissioners.

CCXXXIV. The Collector or Commissioners shall examine into the matter of fact and proceed to hear and determine the same in a summary way, and upon proof made thereof, either by voluntary confession of the party accused, or by evidence of one or more credible witness or witnesses, or otherwise, as the case may

Adjudication to be in a summary way.

may require, to give judgment for the penalty, or if the Collector or Commissioners shall think proper, to mitigate the same for such part of the penalty as he or they shall direct.

Penalty to be charged in addition to duties assessed.

CCXXXV. In such case the Collector or Commissioners shall assess the penalty upon the party, and charge the same in the assessment to which the penalty adjudged shall particularly relate, and in addition to the duties in case the party shall be charged therewith.

Levy of forfeitures or penalties.

CCXXXVI. The forfeitures or penalties so adjudged shall be levied in like manner as the duties under this Act.

Reward to informers.

CCXXXVII. The informer shall, in all cases, upon the Collector or Commissioners certifying that he has conducted himself properly in regard to his information, be entitled to receive one moiety of the amount of the penalty awarded exclusive of any increased assessment; and when more informers than one are concerned, they shall be entitled to such moiety in such shares as the Collector or Commissioners shall award.

Adjudication of Collector or Commissioners final.

CCXXXVIII. The adjudication of the Collector or Commissioners shall in all cases cognizable by them be final and conclusive to all intents and purposes, without power of appeal from the same, and the proceedings of the Collector or Commissioners shall not be removable by any process whatever into any court of law or equity, or be subject to revision.

Costs of suit recoverable besides penalty.

CCXXXIX. In any proceeding for the recovery of any such duties or penalties respectively granted or imposed by this Act, such duties and penalties respectively shall be recoverable with full costs of suit, and all charges and expenses attending the same.

Increased duty may be added to assessment.

CCXL. Whenever by this Act any increased rate of duty is imposed as a penalty, or as part of, or in addition to, any penalty, such increased rate of duty shall be added to the assessment, and be collected and levied in like manner as any duties included in such assessment may be collected and levied.

Penalties to be paid to income tax account.

CCXLI. All penalties, forfeitures, and fines levied under this Act, after deducting any portion thereof hereby authorised to be paid as aforesaid, shall be paid to the account to be headed Income Tax Account, in Section CXC. of this Act mentioned, and shall be held available for the purposes of this Act.

PART XXI.

Miscellaneous.

Provision applied to any particular schedule may extend to any other schedule.

CCXLII. Every provision in this Act contained and applied to the duties in any particular Schedule, which shall also be applicable to the duties in any other Schedule, and not repugnant to the provisions for ascertaining or charging the duties in such other Schedule, shall, in ascertaining and charging the same, be applied as fully and effectually as if the application thereof had been so expressly and particularly directed.

Governor General in Council may postpone operation of Act in any part of India.

Proviso.

CCXLIII. It shall be lawful for the Governor General of India in Council to postpone, for such period as he shall deem necessary, the period for this Act to come into operation in any part of India. But no other tax or duty shall during such period be leviable in that part of India, except such as could be lawfully levied in addition to the duties provided by this Act.

Indemnity.

CCXLIV. No action or other proceeding shall be had or taken against any officer for anything done by him in or relating to the imposition or levying of any tax or duty heretofore imposed or levied with the sanction of the Governor General of India in Council or of the local Government; and every tax or duty heretofore assessed or imposed by any such officer with such sanction as aforesaid, so far only as concerns such assessment or tax or duty for the current year, may be levied or collected in the manner heretofore sanctioned by the Governor General of India in Council or by the local Government.

Notice and limitation of suits.

CCXLV. No suit, action, or other proceeding shall be commenced or prosecuted against any person for anything done in pursuance of this Act without giving

giving to such person a month's previous notice in writing of the intended action, and of the cause thereof, nor after the expiration of three months from the accrual of the cause of action or other proceeding.

CCXLVI. Clause 1. It shall be lawful for the Governor General of India in Council, from time to time, to prescribe and issue the forms of returns, declarations, acknowledgments, certificates, oaths, affirmations, contracts of composition, and the forms of all other documents and proceedings required by this Act, and to vary or alter the same from time to time.

Power to Governor General in Council to issue forms.

Clause 2. Such forms shall be published at least three times in the Government Gazette of the several Presidency towns, and of all the places where any Government Gazette shall be published.

Clause 3. When they shall have been so published, and until they shall be altered, varied, or annulled by any subsequent order of the Government, the said forms shall be observed by all persons required by this Act to do the matters referred to in such forms, and all notices given, and all returns or declarations made, and all oaths or affirmations taken or made, and all proceedings had according to such forms respectively, shall, if otherwise valid, be deemed valid and effectual.

CCXLVII. It shall be lawful for the Governor General of India in Council, from time to time, to allow from the duties collected under this Act, any salaries or any remuneration, whether by way of fixed fees or of percentage on sums realised or otherwise, to any officer or person who shall be appointed under this Act for the performance of any of the duties prescribed by this Act.

Power to Governor General in Council to allow salaries.

CCXLVIII. The following words and expressions in this Act shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such meanings :—

Interpretation of terms.

1. Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number; words importing the masculine gender shall include females.

Number.
Gender.

2. The word "India" shall mean the territories which are or may become vested in Her Majesty by the Statute 21 and 22 Vict. c. 106, entitled, An Act for the better Government of India.

"India."

3. The expression "Governor General in Council" shall include the President of the Council of the Governor General of India in Council.

"Governor General in Council."

4. The words "Local Government" shall mean the persons immediately administering the Executive Government in each Presidency, Lieutenant Governorship, or Province in India.

"Local government."

5. The expression "Lieutenant Governorship" shall mean any part of India for the time being under the Government or administration of any Lieutenant Governor appointed under, or by virtue of any Act of the Imperial Parliament relating to India.

"Lieutenant Governorship."

6. The word "Division" shall mean any division of, or for the purposes of, revenue.

"Division."

7. The expression "Chief Revenue Authority" shall mean the person or Board exercising the chief authority for the time being in matters of revenue alone in any Presidency, Lieutenant Governorship, or province, though subject to the order of the local Government and shall not include the local Government. When in any Presidency, Lieutenant Governorship, or province, there shall be no person exercising such chief revenue authority throughout such province, other than the person administering the Executive Government, the expression shall mean the person or Board exercising chief authority in matters of revenue in any division of such Presidency, Lieutenant Governorship, or province.

"Chief revenue authority."

8. The word "Collector" shall include any officer exercising, by authority of Government, the duties of a collector of land revenue, by whatever name his office may be designated.

"Collector."

9. The word "Magistrate" shall include an assistant magistrate exercising,

"Magistrate."

cising, or any person duly invested with, the powers of a magistrate. It shall not include justice of the peace.

"Land."

10. The word "Land" shall include and extend to all immoveable property, and all hereditaments and tenements whatsoever, whether corporeal or incorporeal, of the nature of immoveable property, except houses, and all estates or interests therein, whether freehold or chattel, or held by lease, or howsoever otherwise, or whether partial or derivative or otherwise, and whether in divided or undivided shares.

"House."

11. The word "House" shall include and extend to all messuages and buildings used for the purpose of habitation; and all warehouses, counting houses, factories and shops, and all out-houses, offices, godowns, and buildings attached to, or used with, or for the purposes of, such messuages, buildings, warehouses, factories, or shops.

"Rack-rent."

12. The word "Rack-rent" shall mean the full rent or value at which lands or houses are worth to be let for the year.

"Owner."

13. The word "Owner," as applied to land or houses, shall include any person beneficially entitled in possession to an absolute estate, or to any lesser estate, whether freehold or chattel, or partial or derivative, or otherwise, at law or in equity; or any person entitled to any such estate in trust for another person.

"Holder."

14. The word "Holder," as applied to land or houses, shall include any person in possession or in the receipt of the rents and profits of land or houses under any claim to be entitled to any estate, whether freehold or chattel, partial or derivative, or otherwise, at law or in equity: and whether on his account or on account of any other person.

"Person."

15. The word "Person" shall include any corporation.

"Representative."

16. The word "Representative" shall extend to any person who is a legal representative of a person deceased, and shall include, in the case of a deceased person subject to the law of England, the heirs or devisees of such a person in regard to real estate, and the executors or administrators of such person in regard to personal estate; and in the case of a deceased Mahomedan or Hindoo, the heirs and persons legally entitled to succeed to the property of such person. It shall also include the successors of a corporation.

"Company."

17. The word "Company" shall extend to any society, association, fraternity, or partnership of any kind whatever, of or carried on by more than six persons.

"Trade."

18. The word "Trade" shall include any manufacture, and any business adventure, or concern in the nature of a trade.

"Profession."

19. The word "Profession" shall extend to any employment, vocation, or calling, other than a trade.

"Profits."

20. The word "Profits" shall include gains of every kind.

"Lunatic."

21. The word "Lunatic" shall include every person of unsound mind, and every person being an idiot.

"Oath."

22. The word "Oath" shall include an affirmation in the case of any person entitled by law to make any affirmation in lieu of any oath or affidavit.

Commencement and
continuance of Act.

CCXLIX. This Act shall commence and take effect from and after the 31st day of July 1860, and together with the duties therein contained, shall continue in force until the 1st day of August 1865, and no longer.

Provided that this Act and the said duties shall not then cease with respect to any assessment which ought to have been made before the said last-mentioned day, but which shall not then have been made and completed; nor with respect to any of the said duties which shall have been assessed and shall then remain unpaid; nor with respect to any penalty before then incurred; nor with respect to any offence of which any person shall have been guilty before that day; nor with respect to any deduction of the said duties, or any portion thereof, authorised

by

by law, to be made out of any rent, interest, or other annual payment which shall become due or payable before the said last-mentioned day; nor with respect to any penalty for refusing to allow any such deduction, although such refusal may be after the said last-mentioned day; nor shall the said duties cease in any case where the assessments for the preceding year shall not have been completed before the said 1st day of August 1865.

And that all the powers and provisions of this Act shall continue in force for making and completing all such assessments as aforesaid, and for levying and recovering the duties so assessed or to be assessed, and all arrears of such duties, and also for re-assessing the same in default of payment in the manner herein directed, and for making and allowing such deduction as aforesaid, and for the suing for, adjudging, and recovering any penalty which shall have been or may be incurred, and for the punishment of any offence of which any person shall have been guilty before that day.

ACT No. XXXIX OF 1860.

Passed by the Legislative Council of India.—Received the Assent of the Governor General on the 18th August 1860.

AN ACT to amend Act XXXII. of 1860 (for imposing DUTIES ON PROFITS arising from PROPERTY, PROFESSIONS, TRADES, and OFFICES).

Preamble.

WHEREAS it is expedient to amend Act XXXII. of 1860 (for imposing Duties on Profits arising from Property, Professions, Trades, and Offices ; it is enacted as follows:—

Duties on public offices, annuities, &c.

I. The duties mentioned in Sections I. and III. of the said Act shall be collected and paid in respect of every public office or employment of profit in the territories of any foreign prince or state in alliance with Her Majesty, held by any public servant within such territories by virtue of an appointment made by any Government or public servant of Her Majesty in India, whether the salary or profits of such office or employment are paid out of or derived from the revenues of India or not.

Provisions of Act XXXII of 1860 applicable.

II. The several provisions, rules, and exemptions in the said Act relating to the said duties in respect of public offices and employments, and annuities, pensions and salaries payable by the Government of India, and to the assessment, reduction, and payment thereof, shall apply and extend to the said duties in the first Section of this Act mentioned.

Effect of postponement of the operation of Act XXXII of 1860.

III. Whenever the Governor General of India in Council shall, under Section CCXLIII. of the said Act XXXII. of 1860, postpone the period for the said Act to come into operation in any part of India, the operation of the said Act shall not be suspended in respect of the duties payable for and in respect of any land or houses situate in such part of India, unless the same shall be specially exempted in the order for postponement, or for or in respect of any interest, annuities or dividends payable out of the public revenues of India, or for or in respect of any office or employment of profit, or for or in respect of any annuity, salary, or pension payable in such part of India. But all the provisions, rules, and exemptions in the said Act relating to the said duties mentioned in this section shall take effect in respect thereof, notwithstanding such postponement, to the same extent and in the same manner as if no such postponement had taken place.

Oath of secrecy.

IV. Section XXXIII. of the said Act, requiring that every Commissioner and Collector, or other officer employed in making any assessment under the said Act, shall, before acting in execution of the said Act, take an oath of secrecy, shall not apply or extend to any *ex-officio* assessor constituted by Section XXVI. of the said Act for executing the said Act for the purpose of assessing and discharging the duties thereby imposed in respect of interest on securities in the Government of India, and the other duties in the said section referred to, or to the *ex-officio* assessors constituted by Sections XXVII., XXVIII., XXIX., and XXX. of the said Act, for executing the said Act, for the purpose of assessing the duties in respect of the salaries, pay, and allowances and pensions, in those sections respectively mentioned, so as to avoid or affect any assessment of such duties made by such *ex-officio* assessors before taking the oath of secrecy mentioned in the said Section XXXIII., or so as to expose any such *ex-officio* assessor

assessor to any prosecution or proceedings whatsoever for making any assessment of such duties as aforesaid without having taken the said oath of secrecy.

V. Every assessment heretofore made by any of the said *ex-officio* assessors of any or the duties in the last preceding section mentioned, and which would have been valid if such assessor had, before acting in the execution of the said Act, duly taken the oath prescribed by the said Section XXXIII. thereof, shall be a valid assessment of the said duties, notwithstanding that such assessor may not, before or at the time of making the said assessment, have taken an oath of secrecy as prescribed by the said section, or any oath.

Assessments already made declared valid.

VI. No action, indictment, information, or other proceeding shall be had or taken against any *ex-officio* assessor for or by reason of his having made any assessment of any of the duties in Section IV. of this Act mentioned, without having taken the oath of secrecy prescribed by Section XXXIII. of the said Act XXXII. of 1860, or any oath of secrecy.

Indemnity.

VII. The exemption provided in Section CXXVII. of the said Act XXXII. of 1860 shall not extend to officers, non-commissioned officers, or privates of Her Majesty's forces, or of Her Majesty's Indian military forces, who may be in civil employment other than employment in the police.

Military officers in civil employment not exempt.

VIII. Section CXXVIII. of the said Act XXXII. of 1860 is hereby repealed.

Repeal of Section CXXVIII.

IX. All commissioned officers and warrant officers of Her Majesty's navy or of the Indian naval forces, whose naval pay and allowances shall not exceed the full pay and allowances of a lieutenant in Her Majesty's Indian naval Forces :

Exemption of naval and marine officers.

All officers and persons in the employment of Government in the Marine Department, whose pay and allowances shall not exceed the pay and allowances of a lieutenant in Her Majesty's Indian naval forces :

All petty officers or seamen of Her Majesty's Navy, or of Her Majesty's Indian naval forces, and all seamen in the employment or pay of the Government, shall be exempted from the said duties in respect of any pay or allowances which they may receive from Her Majesty, or from the Government, or from any public revenue.

Provided always, that the said exemptions of officers or persons in the employment of the Government of India in the Marine Department, shall extend to all officers and persons in the said employment, who may, by virtue of their employment, be bound to serve, or be liable to be required by the Government to serve, on board of a ship or vessel at sea, or in any river or port, whether such officers or persons shall be actually so serving or not ; but shall not extend to any officer or person who may not, by virtue of his employment, be bound or liable so to serve, when and if required by the Government.

Proviso.

X. This Act shall be read and construed as part of Act XXXII. of 1860.

Construction.

COPY of Act No. XXXII. of 1860, of the Government of *India*, intituled "An Act for imposing Duties on Profits arising from Property, Professions, Trades, and Offices;" also, Copy of Act No. XXXIX. of 1860 (amending the above).

(*Mr. Crawford.*)

Ordered, by The House of Commons, to be Printed,
7 March 1861.

[*Price 6 d.*]

87.

Under 8 oz.

EAST INDIA (SCINDE, &c. REVENUES).

RETURN to an Address of the Honourable The House of Commons, dated 18 July 1861 ;—for,

“RETURN showing the Gross and Net REVENUE of the Provinces of *Scinde*, *Sattara*, *Nagpore*, the *Punjab*, and *Pegu*, during the several Years since the Annexation of those Territories to Her Majesty's Dominions in *India*, with the ANNUAL CHARGES incurred for Civil Administration, Public Works, and the Actual Cost of the Troops located in the Provinces of *Scinde* and *Pegu* up to the latest Date.”

YEARS.	SCINDE.					SATTARA.					NAGPORE.					PUNJAB.					PEGU. ^a				
	Revenue.			Charges.		Revenue.			Charges.		Revenue.			Charges.		Revenue.			Charges.		Revenue.			Charges.	
	Gross.	Net.		Civil Administration.	Public Works.	Actual Cost of Troops.	Gross.	Net.	Civil Administration.	Public Works.	Gross.	Net.	Civil Administration.	Public Works.	Actual Cost of Troops.	Gross.	Net.	Civil Administration.	Public Works.	Actual Cost of Troops.	Gross.	Net.	Civil Administration.	Public Works.	Actual Cost of Troops.
	£.	£.	£.				£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1843-44	93,794	103,288	—	—	—	663,010	260,187	73,700	43,792	1,898	501,384	421,374	308,006	785	—	1,226,011	888,401	435,557	365,539	—	217,464	79,278	55,971	160,376	9,895
1844-45	274,072	169,826	—	—	—	390,293	251,827	65,440	45,927	15,811	529,127	385,628	134,015	970	—	1,216,492	881,770	408,692	379,570	—	317,010	409,971	149,953	279,330	14,099
1845-46	280,082	278,712	—	—	—	370,610	252,574	70,623	41,647	28,231	393,014	337,463	67,891	16,265	—	1,185,864	935,973	352,902	431,075	—	357,633	294,085	107,557	136,232	23,915
1846-47	269,187	601,241	—	—	—	26,743	267,391	75,566	24,968	17,632	338,125	321,202	100,314	34,553	—	2,452,306	2,049,994	678,937	318,798	—	448,264	389,934	102,597	134,672	15,260
1847-48	303,023	523,146	—	—	—	10,805	274,804	84,834	25,816	18,800	408,656	339,660	83,726	26,053	—	2,903,845	2,419,082	1,007,232	298,378	—	450,916	388,886	116,081	123,008	19,368
1848-49	292,351	483,050	—	—	—	24,811	Included in Bombay accounts	—	—	—	417,866	356,664	92,359	34,966	—	3,064,733	2,601,896	981,013	439,335	—	497,532	430,213	126,579	149,737	18,785
1849-50	286,102	566,435	—	—	—	28,493	260,527	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1850-51	276,401	427,267	—	—	—	33,489	260,527	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1851-52	239,914	444,924	—	—	—	65,274	260,527	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1852-53	256,126	523,765	—	—	—	27,214	260,527	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1853-54	245,309	541,363	—	—	—	27,079	260,527	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
1854-55	325,037	88,513	—	—	—	74,348	260,187	73,700	43,792	1,898	501,384	421,374	308,006	785	—	1,226,011	888,401	435,557	365,539	—	217,464	79,278	55,971	160,376	9,895
1855-56	300,422	98,786	—	—	—	54,439	251,827	65,440	45,927	15,811	529,127	385,628	134,015	970	—	1,216,492	881,770	408,692	379,570	—	317,010	409,971	149,953	279,330	14,099
1856-57	301,044	100,359	—	—	—	69,492	252,574	70,623	41,647	28,231	393,014	337,463	67,891	16,265	—	1,185,864	935,973	352,902	431,075	—	357,633	294,085	107,557	136,232	23,915
1857-58	426,057	124,859	—	—	—	169,580	267,391	75,566	24,968	17,632	338,125	321,202	100,314	34,553	—	2,452,306	2,049,994	678,937	318,798	—	448,264	389,934	102,597	134,672	15,260
1858-59	431,451	149,921	—	—	—	171,251	274,804	84,834	25,816	18,800	408,656	339,660	83,726	26,053	—	2,903,845	2,419,082	1,007,232	298,378	—	450,916	388,886	116,081	123,008	19,368
1859-60	455,700	155,609	—	—	—	171,776	Included in Bombay accounts	—	—	—	417,866	356,664	92,359	34,966	—	3,064,733	2,601,896	981,013	439,335	—	497,532	430,213	126,579	149,737	18,785

- The information for Pegu cannot be shown separate from Martaban, the accounts for these two provinces being combined in one.
- The gross and net revenues for Scinde, Sattara, and Pegu, cannot be given separately for the early years since annexation up to 1854-55.
- The figures under the head of “Actual Cost of Troops” comprise all military charges, no means of distinction existing.
- The military charges for these years cannot be distinguished from the general charges of civil administration.
- The charges for Public Works for Scinde and Sattara, are given collectively in the accounts received from India.
- This includes an “excess re-credited” from adjustment of accounts.

In lia Office, }
1 August 1861.

Chas. C. Prinsen,
Assistant Statistical Reporter.

EAST INDIA (SCINDE, &c. REVENUES).

RETURN showing the Gross and Net Revenue of the Provinces of *Scinde, Sattaral, Nagpore, the Punjab, and Pegu*, during the several Years since the Annexation of those Territories to Her Majesty's Dominions in *India*, with the ANNUAL CHARGES incurred for Civil Administration, Public Works, &c.

(*Sir Edward Colebrooke.*)

*Ordered, by The House of Commons, to be Printed,
2 August 1861.*

EAST INDIA (WAR CHARGES).

RETURN to an Address of the Honourable The House of Commons,
dated 17 May 1861 ;—for,

“ ACCOUNTS of all CHARGES raised by the WAR OFFICE against the INDIAN GOVERNMENT on account of TROOPS on the Indian Establishment, and of STORES supplied to and Services performed for the Indian Government ; and of REPAYMENTS made by the Indian Government to any Imperial Funds on account of the same, in the Years ending the 31st day of March 1860, and the 31st day of March 1861, respectively :”

“ And, of all OUTSTANDING CHARGES on ARMY ACCOUNTS due to Imperial Funds by the Government of *India* (in continuation of Parliamentary Paper, No. 362, of Session 1860).”

War Office, }
11 June 1861. }

(*Sir Stafford Northcote.*)

Ordered, by The House of Commons, to be Printed,
12 June 1861.

AN ACCOUNT showing the CHARGES raised by the WAR OFFICE against the INDIAN GOVERNMENT on account of TROOPS on the Indian Establishment; and of the REPAYMENTS made by the Indian Government on account of the same, in each Year from the 1st day of April 1854 to the 31st day of March 1861.

CHARGES.	1854-5.	1855-6.	1856-7.	1857-8.	1858-9.	1859-60.	1860-1.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pay and Allowances -	236,631 16 3	190,554 14 5	215,004 4 9	819,348 11 1	1,060,536 11 11	964,841 10 1	777,923 - -*
Clothing, Kits, &c. -	48,707 4 9	63,276 4 8	75,830 14 10	256,620 10 3	339,315 12 4	291,400 4 -	410,000 - -*
Payments from the Treasury Chests at the Cape of Good Hope, &c., for purchase of Horses, &c. - -	- - -	- - -	- - -	105,084 15 2	155,581 12 6	29,970 9 9	-
Add,—	285,339 1 -	253,830 19 1	290,834 19 7	1,181,053 16 6	1,555,433 16 9	1,286,212 3 10	1,187,923 - -*
For difference of numbers of men on passage in favour of the Public - - -	- - -	- - -	62,371 15 10	807,622 - -	238,295 15 5	-	-
Deduct,—							
For difference of number of men on passage in favour of the Indian Government - - -	57,838 11 6	54,240 13 8	- - -	- - -	- - -	131,332 12 -	92,480 - -*
	227,500 9 6	199,590 5 5	353,206 15 5	1,988,675 16 6	1,793,729 12 2	1,154,879 11 10	1,095,443 - -*
Repayments - -	267,613 11 7	250,000 - -	353,206 15 5	1,989,572 5 -	1,703,201 1 -	985,300 - -	910,000 - -
Balances { In favour of the Public - }	- - -	- - -	- - -	- - -	90,528 11 2	169,579 11 10	185,443 - -*
Balances { In favour of the Indian Government }	40,113 2 1	50,409 14 7	- - -	896 8 6			
£. 91,419. 5. 2.				£. 445,551. 3.			

	£. s. d.
Balances in favour of the Public (as above) - - - - -	445,551 3 -
Less,—Balances in favour of the Indian Government (as above) - - - - -	91,419 5 2
	354,131 17 10
Add,—Balance due from the Indian Government, on account of Stores supplied, as per Statement annexed (A.) - - - - -	120,508 11 11
TOTAL Amount of outstanding Charges on Army Accounts due to Imperial Funds by the Government of India, on 31st March 1861 - - - - -	£. 474,640 9 9

* These are estimated amounts, the accounts not having been rendered.

N.B.—The differences between this Account and the previous one, dated 31 May 1860, arise from adjustments consequent on the progress of the Audit of the Accounts by the India Office, and from further repayments on account by the Secretary of State for India.

War Office,
31 May 1861,

W. Brown,
Accountant General.

(A.)—AN ACCOUNT of all STORES supplied to the INDIAN GOVERNMENT; and of the REPAYMENTS made to Imperial Funds on account of the same, in each Year from 1st April 1854 to 31st March 1861.

Y E A R.	—	Value of Stores supplied in each Year.	Repayments by Indian Government in each Year.
		£. s. d.	£. s. d.
1854-5 - - -	Stores, various - - -	9,050 4 6	8,189 - 5
1855-6 - - -	Ditto - - -	12,544 9 2	13,405 13 3
1856-7 - - -	Ditto - - -	175,720 19 6	117,303 14 8
1857-8 - - -	Ditto - - -	788,222 9 4	122,626 12 2
1858-9 - - -	Ditto - - -	527,638 18 7	1,078,366 11 3
1859-60 - - -	Ditto - - -	374,818 1 8	544,892 9 10
1860-1 - - -	Ditto - - -	261,290 13 5	143,993 2 8
		£, 2,149,285 16 2	2,028,777 4 3

Balance due to Imperial Funds on 31 March - - - £.120,508. 11. 11.

War Office, }
31 May 1861. }

W. Brown,
Accountant General.

EAST INDIA (WAR CHARGES).

ACCOUNTS of all CHARGES raised by the WAR OFFICE against the INDIAN GOVERNMENT on account of TROOPS on the Indian Establishment, and of STORES supplied to and SERVICES performed for the Indian Government; and of REPAYMENTS made by the Indian Government on account of the same, in the Years ending the 31st day of March 1860, and the 31st day of March 1861, respectively, &c.

(*Sir Stafford Northcote.*)

Ordered, by The House of Commons, to be Printed,
12 June 1861.

331.

Under 1 oz.

EAST INDIA (CIVIL SERVICE) BILL.

RETURN to an Address of the Honourable the House of Commons,
dated 17 June 1861;—for,

A “COPY of OPINIONS recorded by MEMBERS of the COUNCIL of *India* in 1860 on the Directions for the Preparation of a BILL to Confirm certain APPOINTMENTS in *India*, and to Amend the LAW concerning the CIVIL SERVICE there.”

India Office, }
17 June 1861. }

J. COSMO MELVILL.

DISSENT by *E. Macnaghten*, Esq.

India Office, 18 July 1860.

As a member of the “Special Committee on Civil Salaries,” I dissented from the view of the majority of that committee, “that exceptional cases may arise, though very rarely, wherein a departure from the existing law may be beneficial to the public interests, even as regards appointments which have hitherto been held exclusively to appertain to the covenanted Civil Service;” and, on that occasion, I expressed my belief that in these days the permission to make such exceptional appointments would not be greatly abused, but that it was my strong conviction that any possible benefit which might result from the exercise of such power would be more than counterbalanced by the necessary disadvantages. Every such appointment would be unfairly canvassed, and unjustly suspected; the public would view the matter as an attempt to introduce the small end of the wedge; we should expose ourselves to the imputation of having broken faith with those gentlemen who have gained their appointments under the 41st Section of the 16 & 17 Vict. c. 95, and under the 32d Section of the 21 & 22 Vict. c. 106, the latter of which provides that “such persons only as shall have been so certified* as aforesaid shall be appointed or admitted to the Civil Service of India by the Secretary of State in Council;” and it would have the effect of reducing the attractions of the service, which are now barely sufficient to fill its ranks.

I think the competitive system should have a fair trial, and that, so long as it lasts, no man should be permitted to enter the service except on the terms prescribed by Parliament.

For these reasons, I dissent from Clause 2 of the Bill proposed by the Secretary of State for India with a view “to confirm certain appointments in India, and to amend the law concerning the Civil Service there.”

E. Macnaghten.

DISSENT by *R. D. Mangles*, Esq.

India Office, 13 July 1860.

I DESIRE that my opinion upon the question proposed on this day to the Council of India, by the Secretary of State, in respect to Clause 2 of a Bill prepared

* i. e. Certified by the Civil Service Commissioners as qualified, after a competitive examination.

prepared by him with a view "to confirm certain appointments in India, and to amend the law concerning the Civil Service there," may be entered on the Minutes of our Proceedings, inasmuch as I dissent from the course taken by the Secretary of State in overruling the decision of the majority of the Council against the principle of the said clause, for the following reasons:—

1. Because, whilst I am satisfied that the only sure practical safeguard against jobbing on the part of the dispensers of patronage in India, and of men in power in England, is to be found in a civil service under the existing system, recruited solely at the bottom of the list, and strictly exclusive after the first admission to its ranks by open competition, I am equally convinced that that system affords the best means of securing the greatest aggregate number of efficient instruments for all the higher and more responsible posts in the civil administration of India.

For the existing system ensures the devotion of a lifetime to the public service, and renders success in that service the great object of hope and ambition from early manhood. It compels each member of the service to undergo a long and continuous training through successive grades of employment rising in importance and responsibility; and it affords to each the means and abundant opportunities, at least, of becoming well acquainted with the languages, habits, manners, and institutions of the people, the condition of the country, its wants, and its resources.

Lastly, under that system the Government has necessarily an intimate knowledge of the qualifications and character of all its older servants, and of their comparative competence for this or that employment; and even the Home Government enjoys the same advantage, though in a minor degree. Hence, as has been truly said, failure in the execution of any specially important duty is a thing almost unknown in India, because the Government, whose interests and reputation are at stake, have the power of selecting for such a task not merely a fit man, but the fittest of many fit.

2. Because it appears to me to be quite clear that the proposed plan for supplementing and (as is assumed) strengthening the Civil Service of India is so utterly incompatible with the successful working of the existing system of recruiting that service by public competition that the two cannot co-exist, except at the expense of the general efficiency of the administration; for, since it is admitted, on all hands, that the prizes held out as the meed of successful competition have not hitherto been found so attractive as to draw into the Civil Service of India the most distinguished alumni of our universities and public schools, it must be, that the reduction of the number of those prizes, and, still more inevitably, the uncertainty that would prevail as to how far, and how fast that reduction would be carried out, would effectually deter all those whom India would most desire to have, namely, the young men best qualified to succeed in public life, or in the learned professions at home, from entering the lists of competition; and it is evident that such discouragement at the fountain-head must gradually lower the general level of qualification throughout the service.

And where are we to look for compensation for so great an evil? Is it believed that the Government will find, ready to their hands in India, a sufficient number of men of ability and trustworthiness, with a competent knowledge of the people and their languages, to make up for what the public service will have lost by the inferiority of the class of men who, under the circumstances supposed, would alone offer themselves to enter that service by competition? I am persuaded that, as a general rule, with very rare exceptions, no Englishman of mature age, not being a kinsman or hanger-on of persons in power, will offer himself for public employment in India, (certainly no successful merchant or planter will,) who has not proved himself incompetent to make his way at home, or who has not broken down in some calling in India.

But it is not a question of individual cases. I can well believe that, now and then, there might be an occasion in which it would be convenient, perhaps even desirable, to give offices such as have always hitherto been held by members of the covenanted Civil Service to highly competent persons not attached to any branch of the Indian administration. I can believe, too, that now and then, but far more rarely, such highly competent persons might be forthcoming to fill the offices. At the same time, I am satisfied that it would be unwise in the extreme to break up a system which has undeniably worked well on the whole, and thus

to strike at the very tap-root of the experiment of admission to the service by unrestricted public competition, before it has been allowed to bear fruit, for the sake of any occasional and uncertain advantages.

It may be said, however, that if the cases of exceptional admission should be but few, no great harm would be done, no considerable number of prizes would be abstracted from the existing civil service, and no material discouragement offered to the well-qualified youth of England. But mere *uncertainty* is an agent quite powerful enough to do all the mischief which I foresee and deprecate. No young man of mark, no one with ability and ambition sufficient to feed a hope that he may be able to earn a respectable livelihood at home, will embark in a lottery (involving all the sacrifices and drawbacks of an Indian career) in which the chief prizes—the very one, perhaps, on which he has set his heart—may be snatched from him, and given to an untried man, at the very moment of expected fruition. I am satisfied that the introduction of a scheme which will open the higher posts of the service to men who have not served an apprenticeship in the lower grades, would ensure our getting from the competitive examinations nothing better than the very skim-milk of the rising generation.

Looking at the matter from this point of view, it certainly appears to me that the impatience which cannot consent to wait till time has been allowed to show what fruits the competitive system will practically bear, is a temper very inconsistent with the political wisdom which ought to govern an empire.

There is another consideration which ought not to be lost sight of in a discussion of the question at issue. I mean the just claims of those who have entered the Civil Service of India, whether by nomination or competition, under the assurance founded on the guarantee of an Act of Parliament, that certain offices, the most honourable and best remunerated in the administration, could be held by no one not a member of the body which they were about to join. Surely such an engagement as this, entered into with men who, on the faith of it, have devoted the best years of their life to the public service, in a distant and unhealthy land, many of them broken in constitution, and all now comparatively unqualified to engage in the strenuous competition of a profession or calling in England, cannot be lightly set aside. Surely such men are at least as well entitled to a liberal compensation, if the terms on which they enlisted in the service are departed from, as the six clerks of Chancery, or the proctors of Doctors Commons. If the public interests imperatively demand the proposed change of system, by all means let the change be made, but not at the expense of a well-deserving body of the servants of the State. I am certain that the courts of justice would not permit any private individual or firm to break, with impunity, the conditions upon which the services of managers or factors might have been retained under analogous circumstances. And the equitable claims and rights of the servants of the Government of India are guarded not merely by the ordinary law, but by more than one special Act of Parliament.

It may be added, as respects the young men recently admitted to the covenanted Civil Service by competition, that only last year the Civil Service Commissioners published, with the sanction of the Secretary of State in Council, and for the avowed purpose of making known to the youth of England the nature and value of the prizes held out to them in India, a list of the appointments held at present by the members of the covenanted Civil Service, with a statement of the salaries attached to those offices respectively, and of the periods of service at which, according to the average of past years, candidates might expect to attain the several grades of appointments in that service. To break the pledge involved in the official publication, for such a purpose, of such a document, would be little less than to import into the Civil Department the worst tricks of the recruiting sergeant.

Much weight appears to be attached by some who have spoken or written on the subject to the discontent and ill-blood stated to be manifested by those whom the present system has excluded from high employment, and to the necessity of obviating that feeling by removing the barriers which are alleged to excite so much animosity and rancour. But I am persuaded that there never was a case to which Mr. Burke's celebrated simile of "the half-dozen grasshoppers under a fern" is more happily applicable. Setting aside military officers, who ever saw five men in India, not too well placed already to be open to such an offer, to whom, if he had been an autocrat, we could have conscientiously given the judgeship of a district? I am sure I never did. The cry that has been raised against

what has been called monopoly, and, (since the introduction of competition most unjustly), an exclusive service, is simply an interested one, got up by those who, fit or unfit, desire to share the prizes of a system without undergoing the probation indispensable to test character and qualifications, and the drudgery of a long but necessary apprenticeship.

In truth, however, though the fact is studiously kept out of sight by those who use, *ad invidiam*, the argument of exclusiveness against the existing system, almost every profession in England is nearly or quite as exclusive as the Civil Service of India; that is, with the rarest exceptions, no man can hope to win the higher prizes of the Law, the Church, the Army, the Navy, or even of Medicine, without entering in youth or early manhood at the common starting-post, and contesting the race with those who entered with him. If in any of these professions favour or caprice were permitted to bestow high preferment upon any who had not borne the burden and heat of the day, the mischief would be exactly that which a like cause would most certainly inflict upon the Civil Service of India. None would venture upon such a calling who could hope to earn an honourable livelihood elsewhere. And, as in that case, the matter would be but little mended, even if it were possible so to guard the power of nomination that only able and good men should be thus irregularly raised over the heads of those who had devoted a lifetime to the profession. The gain to the public from the fortuitous employment of a few good men in high office would be no adequate compensation for the discouragement of the many.

There is another allegation of a more special nature, and with a large colouring of truth, which demands a brief notice. Much has been said about the incompetency of judicial officers in India, as a ground for breaking down the Civil Service; but is it certain that the fault lies with the officers? They have been tied to a system (inflicted upon India with mistaken benevolence at a time when English law and forms of procedure were held to be "the perfection of human reason") which an angel would have found it impossible to work, and the workmen have been made to bear the blame of the failure. It is strange that the very men who are arrant failures in the Regulation Provinces are great successes in the Punjab and Sind. This is a fact very difficult of explanation on the hypothesis of the incompetency of the men.

I have cheerfully concurred with my colleagues—the special committee appointed to consider and report upon this important subject—in throwing open those branches of the public service which might, in my judgment, be as well, or nearly as well, administered by men of competent knowledge and ability from England or elsewhere, as by civil servants trained in India. But I would maintain the exclusive Civil Service, and assign to it all the appointments now held by its members in those great lines of employment which bring the Executive Administration of the country into contact with its people, a knowledge of whose language, habits, and institutions is absolutely necessary to the efficient discharge of duty by judicial and revenue officers. To that broad and intelligible principle I would rigidly adhere. At present, no one can nominate to the covenanted Civil Service. If that wholesome rule be relaxed, and special exceptions admitted, as will be the case if Clause 2 of the proposed Bill become law, the love of patronage on the part of those in power will soon make the aperture wide enough to admit cousins and retainers innumerable. Every case, where there is a friend to serve, will be ruled to be an exceptional one, and that statesman must be very credulous who consents to open the door to such abuses, in the persuasion that, "because he is virtuous, there shall be no more cakes and ale."

That the Civil Service needs improvement in certain respects, no candid man will deny. But the means of improving it have not yet been exhausted. Let youths be selected for employment in India at an age sufficiently early to admit of their getting a special education at home, to qualify them for office in that country, (which is not the case at present), and there will be no occasion for measures of an extraordinary and doubtful character to supplement the deficiencies of the service.

I will only add an expression of my deep regret that, as in the case of the amalgamation of the local army of India with that of the Crown, although this cannot be termed an Imperial question, relating as it does to India alone, the Secretary of State, contravening, as I think, the spirit of the Act of 1858, if not the letter of the law, should not have thought fit to consult the

Council

Council until after he had so entirely made up his own mind upon the very important principle involved in the question under discussion, as to have prepared the Bill for giving legislative effect to views from which, as it now appears, the majority of the Council dissent, and to be on the point of submitting the same to Parliament.

(signed) *Ross D. Mangles.*

I CONCUR generally in the foregoing dissent of Mr. Mangles, because I think that the Bill, as at present framed, permitting the Governor General not only to appoint, but to promote, opens the door to favouritism and jobbery; that it revives the system of nomination in its most objectionable shape; and that the proposed check of a vote by the Secretary of State and a majority of his Council, long after the appointment has been made, will prove practically inoperative.

I desire to express my strong conviction that, in passing the Act 21 & 22 Vict., c. 106, the Legislature contemplated a full and timely discussion by the Secretary of State in Council of every important subject, previous to its decision, and not a useless debate and minuting afterwards.

(signed) *Charles Mills.*

DISSENT by Sir *J. Lawrence* from the Letter to Mr. *Coulson*, submitted to the Council of India by the Secretary of State, on the 13th of July.

17 July 1860.

I OBJECT to Clause 2 of the proposed Bill for amending the law concerning the Civil Service in India on the following grounds: 1st. Because that the rights and privileges of the service, as at present constituted, are defined and secured by Act of Parliament; and because that those who have entered the Civil Service since the enactment of 21 & 22 Vict., cap. 106, have entered it under Parliamentary guarantee that only such persons as shall have been certified by the Civil Service Commissioners to have passed certain prescribed examinations, shall be appointed or admitted to the Civil Service of India by the Secretary of State in Council; whereas, by the proposed modification of the law, these rights will rest solely on the decision of the Secretary of State in Council.

2d. Because that the present system of competitive examination, under which the Civil Service for India is now recruited, has not been worked sufficiently long to form a conclusive test of its merits; and because that, so far as the trial has extended, the results have proved, within my experience, eminently successful.

3d. Because that I believe, that under pretext of improving the general efficiency of the Civil Administration of India, great facilities for the abuse of patronage will be created, even to the gradual supersession of selection for the service by competition.

4th. Because I believe that, by the great changes which are about to be introduced into the military system in India, it will no longer be found expedient to select officers so largely from that service, for employment in the civil and political administration of the country, as has hitherto been done; and, therefore, that it will be found more politic to increase the number of members of the Civil Service; and that such being the case, it will not be desirable to adopt measures whereby the advantages of that service will be seriously diminished, the more especially that the financial difficulties of the State must, ere long, necessitate a very considerable reduction of salaries.

5th. Because that one of the avowed objects of the change is, to admit of the introduction of barristers very generally into the judicial branch of the service, which, I believe, will be a measure fraught with injurious consequences to our rule in India. I do not object to the recommendations of the Special Committee appointed by the Secretary of State to report on this matter, which proposed to open certain appointments under specific conditions to general competition; but I consider it sound policy that all appointments, whether political, fiscal, or

judicial, should be filled by officers who have undergone a special training in the administration of the country, and who have had opportunities of obtaining a thorough knowledge of the customs, the modes of thought, and even of the prejudices of the people, as well as of the common law which prevails in the different provinces of India.

(signed) *John Lawrence.*

DISSENT by Colonel *Durand.*

India Office, 14 July 1860.

WITH reference to the procedure at the meeting of the Council on the 13th July 1860, called for by Her Majesty's Secretary of State, with the view of taking into consideration the draft of a Bill to confirm certain appointments in India, and to amend the law concerning the Civil Service there, I request that the following be entered on the Minutes of the Proceedings.

Once at the commencement, and a second time in the course of those proceedings, I moved for an adjournment for as short a period as might be convenient to the Secretary of State, because the Reports of the Special Committee, in connexion with which the Draft Bill was to be taken into consideration, had only been placed in my hands five minutes before the Council assembled. That this circumstance was owing to no neglect on the part of the Council was proved by Mr. Arbutnot calling attention to the fact, that in consequence of the Reports having been marked "confidential," and no order passed by the Secretary of State for their general issue, they had not been distributed to the Members of the Council generally. Considering the time suffered to elapse between the submission to the Secretary of State of the Reports of the Committee and the Council of the 13th July, and considering the opportunity which the intervening period has offered for the matter being deliberately brought before the Council, I feel it a duty to record in the Minutes of the Proceedings the objection which I twice raised to the manner in which so important a measure was brought hurriedly before the Council, and pushed through it without time being conceded for a perusal of the Reports of the Committee, or for ascertaining what relation the Draft Bill, put into my hands at the meeting of the Council, bore in its provisions to the Reports of the Committees.

The Draft Bill, thus delayed to the close of the Session of Parliament, and thus pressed through Council with a precipitation that might have been easily avoided, completes the revolution in the scheme for the general administration of India of which the Bill now before Parliament for the discontinuance of recruiting for Her Majesty's Indian armies was the initiatory measure. As the latter Bill subverts the military organization of the Indian armies, and the part they played under the authority of the Governor General in the administration of India, and substitutes for these the discretion of the Secretary of State for India in reconstruction, so likewise Clause 2 of the Draft Bill now adverted to abrogates the qualifications, conditions, and restrictions specially connected with the regular civil administration of India, and substitutes for these the discretion of the Secretary of State for India in reconstruction.

The amendments introduced into Clause 2 by the Secretary of State, in the course of the discussion, do not restrict the scope of this clause. It confers unlimited powers upon the authorities in India, and upon the Secretary of State, without any adequate security against their abuse; for the ultimate concurrence (to provisional appointments such as are contemplated by Clause 2) of a majority of the Council, after reference to England, is no prevention, but only a remote check upon accomplished jobbery, even should the necessity for such concurrence be given the same sanction which Clause 41 of Act 21 & 22 Vict. c. 106, confers on the Council with regard to expenditure of the revenues of India. Practically, therefore, even with the amendments, there is no security against breach of faith towards the existing civil servants, whether nominated or competitive, and the Act must prove a serious discouragement to qualified persons entering the Indian Civil Service, and will thus work detrimentally to the general efficiency and the general character of the administration.

The avowal that the primary object in framing Clause 2 is to facilitate the introduction of barristers into the executive of the judicial administration of India strengthens my objections to the clause. The error of our Indian judicature

has

has notoriously been the influence which the example of the technicalities of English law, practice, and procedure have unfortunately been allowed to exercise. The influence vitiates the regulation system, and it has rendered the courts which it rules hateful to the people. Though hateful to the people of India, these courts are not, however, such a terror to them as the Supreme Courts of the Presidency capitals, and any measure which tends to assimilate Indian to English courts of justice will spread dismay among the most influential classes of the native community. Whatever the faults of the Indian judicial system, it will not be amended, in the opinion of the natives of India, by a larger influx of the foreign element, in the form of the extensive employment, in judicial capacities, of men trained at the bar of the English, Irish, or Scotch courts. There is no surer mode of rendering the transfer of government to the Crown unpopular throughout the length and breadth of Her Majesty's Indian Empire.

The Bill for the fusion of the Indian armies into the line will, if it pass into law, doubtless result in a large increase to the Civil Service in India, it being vain to expect that the same efficient aid can be derived from frequently relieved line regiments as has hitherto been afforded to the civil administration by the officers selected from the local Indian armies. But such an augmentation, whenever it becomes necessary, to the civil branches need not be carried out in a manner destructive of the reasonable expectations of the existing covenanted and uncovenanted civil servants, and the necessity is not now so pressing as to render it advisable, whilst blasting the professional hopes and prospects of the officers of the Indian armies, at the same time to subvert those of the officers, civil and military, engaged in the civil administration of India.

Under these circumstances, without in the least questioning the power of Her Majesty's Secretary of State for India to overrule the Council, I feel it a duty to record a dissent from his decision, and to express regret that the opinion of the majority of the Council should have been summarily set aside.

(signed) *H. M. Durand.*

DISSENT by Sir *H. C. Montgomery.*

18 July 1860.

I OBJECT to the 2d Clause of the proposed enactment laid before the Council, with the draft letter to Mr. Coulson, which provides for the indiscriminate admission into offices hitherto open only to the covenanted service of others unconnected with it.

Because the good government of India requires that the Civil Service should be composed of men who, having been specially educated for it, enter in the lower grades, and become, by practice and experience, qualified for the higher and more important positions. This is the course in every other profession, and there appears no reason why the Indian Civil Service should be the exception in this respect.

Because when large inducements have been held out to young men at the universities to devote themselves to India, it is not maintaining good faith with them, that offices mentioned among those inducements should, as now proposed, be made open to others to their prejudice.

Because, in the proposed measure, there is no longer the guarantee against the abuse of patronage which the constitution of the Civil Service has hitherto provided.

(signed) *H. C. Montgomery.*

MEMORANDUM.

14 June 1861.

WE desire to state that our dissents do not apply to the Bill now before Parliament, which contains provisions that have reconciled us to the measure.

(signed) *C. Mills.*
H. M. Durand.

EAST INDIA (CIVIL SERVICE) BILL.

COPY of OPINIONS recorded by MEMBERS of the
Council of *India* in 1860 on the Directions for
the Preparation of a Bill to Confirm certain
APPOINTMENTS in *India*, and to Amend the Law
concerning the Civil Service there.

(*Sir Minto Farquhar.*)

Ordered, by The House of Commons, to be Printed,
19 June 1861.

EAST INDIA (COVENANTED CIVIL SERVICE).

RETURN to an Address of the Honourable The House of Common,
dated 24 June 1861 ;—for,

“COPY of the COVENANTS entered into by Members of the EAST INDIA
CIVIL SERVICE with the Government, and the Amount of FEES and
STAMP payable on entering into it.”

India Office, }
5 July 1861. }

HENRY DEEDES,
Asst. Secretary in the Public Dept.

COVENANT.

THIS INDENTURE made the _____ day of _____,
in the year of our Lord One thousand eight hundred and _____,
Between _____ of the
one part, and _____

the Secretary of State for India in Council, of the other part.

WHEREAS the said Secretary of State in Council, at the request of the said

and upon his agreement to enter into the covenants herein contained and on his part to be observed, performed, and kept, has appointed and admitted him to serve Her Majesty as a member of the Civil Service of India, at and to belong to the Presidency of

Recital of the terms
on which the party
enters into the
service.

in the East Indies, and so rise to such higher rank, and to have and enjoy such salary, compensation, and emoluments for his services, as he shall be entitled to, according to his rank, office, and station, and the regulations of the said service, and the orders of the Secretary of State in Council, and of the Governor in Council of the said Presidency, from time to time to be in force generally with reference to the rank, office, or station which the said

may serve in, or especially with reference to the services of
the said _____ such service to
continue during the pleasure of Her Majesty, Her heirs and successors, to be signified under the hand of the Secretary of State for India, but with liberty for the said _____ to resign

the said service, with the previous leave and permission of the Secretary of State in Council, or of the Governor in Council of the said Presidency. Now

He covenants :

THIS INDENTURE WITNESSETH, and the said

for himself, his heirs, executors, and administrators,
doth hereby covenant, promise, and agree with and to the said Secretary of State in Council in manner and form following, that is to say :

(First.) That he the said

at all times during which he shall be employed in the service hereinbefore mentioned, — For his general
409. A fidelity.

mentioned, shall and will faithfully, honestly, and diligently, to the best of his skill and judgment do, order, transact and perform all such matters, things, businesses, affairs and concerns as shall be lawfully committed to his charge, and which as a faithful, honest, and diligent servant he ought to do, order, transact and perform in execution of any trust or duty which shall be reposed in or committed to him, by or on the part of the Secretary of State in Council, or of the Government in India, or in execution of the duty of the rank, office or station to which he shall be from time to time appointed, or in which he shall act.

— To obey orders of a general nature, and especially relating to the party.

(Second.) That he the said

shall and will observe, perform, and obey all such general rules and regulations of the Secretary of State in Council, and of the said service, as shall be in force, in relation to all matters, things, businesses, affairs and concerns to be committed to his charge, or to be done, ordered, transacted or performed by him, or to any rank, office, or station in which he shall act; and shall and will observe and obey all such orders specially relating to himself or his conduct, as he shall receive from the Secretary of State in Council, or the Governor in Council of the said Presidency, or any person or persons who shall have lawful authority to command him, and whose orders he the said
ought to obey.

— To keep regular accounts, to preserve and duly deliver over books and chattels, and to produce private accounts.

(Third.) That he the said

shall and will regularly, duly, truly, and justly keep, or cause to be kept, all such accounts touching his dealings and transactions for and on behalf of the Government in India, and respecting all such matters, things, businesses, affairs and concerns as he shall be engaged in as a member of the Civil Service of India, as ought to be kept or caused to be kept by him; and that he shall and will, in due and proper manner, safely and securely preserve and keep, or cause to be preserved and kept, all such books, papers, muniments, records and documents whatsoever, and all such goods, chattels, treasure, money, securities and effects as shall be committed to his charge, or as it shall be his duty to preserve and keep, at any time, in the course of his service, and shall not, nor will, wilfully obliterate, raze, cancel, spoil, damage, injure or waste, nor permit to be obliterated, razed, cancelled, spoiled, damaged, injured or wasted, any books, papers, muniments, records, documents, goods, chattels, treasure, money, securities or effects belonging to Her Majesty, or in the custody of any person or persons on account of the Government, and shall and will, according to his duty, deliver and pay, or cause to be delivered and paid over all such books, papers, muniments, records, documents, goods, chattels, treasure, money, securities, and effects, as shall, at any time, be in his custody or power, in the course of his said service, to any person or persons to whom he ought to deliver or pay the same, and to none others: And also that, on demand made by or on behalf of the Secretary of State in Council, or of the Governor in Council of the said Presidency, the said

, his executors and administrators, shall and will deliver to the Secretary of State in Council, or the Governor in Council, or such person or persons as shall be authorized to demand the same on their behalf, all books, papers, and writings whatsoever, in which there shall be any entry or memorandum whatsoever, touching any of the affairs or concerns of the Government, or any matter, thing, business, affair, or concern in which the said

shall have been engaged as a servant in the Civil Service of India; such delivery to be made without obliteration or concealment of any part of the books, papers, or writings to be delivered up, and notwithstanding that they may not be the property of Her Majesty, or that there may be any entry or entries, memorandum or memorandums, relating to the affairs of the said
or any other

person or persons, or any other reason whatsoever.

— To pay all he may owe to the Queen, for the service of the Government of India.

(Fourth.) That he the said

his executors and administrators, shall and will, upon demand, pay or cause to be paid, to the Secretary of State in Council, or to the Governor in Council of the said
said

said Presidency, or their agents lawfully authorized to receive the same, all such debt and debts, sum and sums of money, as he shall at any time owe, or which he, or his executors or administrators, ought to pay to Her Majesty for the service of the Government of India.

(Fifth.) PROVIDED that no settlement of account to be depending between the said

and any branch of the Government of India, and no settlement of any account of the said

to be raised in the course of his service, shall be binding or conclusive upon or against the Government, unless such settlement shall be made by, or by the immediate orders of the Secretary of State in Council, and that the Secretary of State in Council shall be at liberty to treat and consider all such accounts, although they may have been settled by the Governor in Council of the said Presidency, or by any agent or other person on the part of the Government in India, not acting under the immediate orders for that particular purpose of the Secretary of State in Council, as open accounts, to be vouched, supported, and proved by the said

his executors or administrators, or to treat them as settled accounts, conclusive upon the said

and administrators; but with liberty for the Secretary of State in Council to surcharge and falsify the same.

—Proviso, that accounts settled abroad may either be deemed open, or may be considered as closed, with liberty for the Secretary of State in Council to surcharge and falsify.

(Sixth.) That he the said

shall not nor will, at any time during his said service, make use of or apply the money, effects, credits, goods, chattels, or stock of the Government, or which he may have in his custody or power in the course of his said service, for his own purposes, or for the use or purpose of any other person or persons, save and except of Her Majesty, for the service of the Government of India, and for such uses and purposes for which he ought to use and apply them in the course of his said service, save and except such furniture, goods and chattels as he may be justly entitled to the use of for his own proper accommodation.

— Not to misapply or employ for improper purposes the credit, or stock, or property, intrusted to his care.

(Seventh.) That he the said

shall not nor will divulge, disclose, or make known any matter relating to the affairs or concerns of the Government in India, or relating to any matter or thing in which he may act or be concerned, or which may come to his knowledge in the course of his said service, which may require secrecy, and which ought to be kept secret (save and except as his duty may require), unless he shall be authorised or required to disclose and make known the same by the Secretary of State in Council, or the Governor in Council of the said Presidency, or some other person or persons having competent authority for that purpose.

— Not to divulge secrets.

(Eighth.) That he the said

shall not nor will, at any time, directly or indirectly, ask, demand, accept or receive any sum of money, or security for money, or other valuable thing or service whatsoever, or any promise or engagement by way of present, gift or gratuity from any person or persons, with whom or on whose behalf he the said

on the part of the Government of India, or in the course of his official duty in the said service, shall have any dealings or transactions, business or concern whatsoever, or from any person or persons from whom, by law, or any orders or regulations of the Secretary of State in Council, or of any of the branches of the Government in India he is or shall be restrained from demanding or receiving any sum of money or other valuable thing as a gift or present, or under colour thereof.

— Not to accept corrupt presents, or make corrupt bargains.

(Ninth.) That he the said

shall not nor will, by himself or in partnership with any other person or persons, or by the agency of any other person or persons, either as principal, factor, or agent, directly or indirectly engage, carry on, or be concerned in any trade, bank, dealings or transactions whatsoever, contrary to law, or contrary to any

— Not to trade contrary to law or regulations.

lawful order or regulation relating generally to the service in which he may be engaged from time to time, or relating specially to him the said

— To make satisfaction to natives or foreigners, and to native states, for oppressions, wrongs, and offences.

(Tenth.) That in case the said shall be guilty of any violence, oppression, or wrong to any person or persons, not being an European-born subject or European-born subjects of Her Majesty, her heirs or successors, or shall commit any offence against any king, government, state, or nation whomsoever, or shall be charged with any such violence, oppression, wrong, or offence, then and in such case the said

shall and will submit himself therein, in all things, to the decision of the Secretary of State in Council, or of the Governor in Council of the said Presidency, if they or either of them shall see fit to interfere therein; and that he the said

his executors or administrators, shall and will pay and make good all such sum and sums of money, and do and perform all such acts, matters, and things whatsoever, as a reparation of the injuries which he shall have occasioned, or the offence he shall have given, as he shall be required by any such decision to pay, make good, do, or perform; and on failure thereof, it shall be lawful to and for the Secretary of State in Council, or the Governor in Council of the said Presidency (as the case may be), to pay, or cause the same to be paid, made good, done, and performed; and thereupon the said

his executors or administrators, shall and will reimburse to the Secretary of State in Council, or the Governor in Council of the said Presidency, and accordingly pay to any person or persons authorised to receive the same, all such sum and sums of money as shall be so paid, and all costs, charges, and expenses which may be incurred thereby.

— Not to quit India without leave, and to satisfy all debts to the natives and foreigners before departure.

(Eleventh.) That he the said shall not nor will at any time return to Europe, nor remove from, quit, or leave the said Presidency of without the permission and leave of the Governor in Council of the said Presidency, in writing for that purpose first had and obtained; and that previously to any such return or removal, he the said

shall and will pay, satisfy, and perform all such debts, sums of money, duties and engagements, as he shall owe or be liable to perform to Her Majesty, her heirs or successors, or to the Government of India, or any branch or department of the same, or to any person or persons not being an European-born subject or European-born subjects of Her Majesty, her heirs or successors, or for or in respect of any injury or offence he may have done or committed as hereinbefore mentioned; and that in case of any breach of this covenant, he the said

shall and will pay unto the Secretary of State in Council, or to the Governor in Council of the said Presidency, or to some person authorised on their behalf to receive the same, for damages in respect of the breach thereof, such sum of money as he shall have owed, and which he shall have omitted to pay as hereinbefore mentioned, or such sum of money as shall be equal to the damage actually sustained by any person or persons by breach or non-performance of any duty or engagement which, under the covenant hereinbefore contained, he ought to have satisfied or performed before such return or removal, to the end that the Secretary of State in Council, or the Governor in Council, if they shall see fit, may pay over such damages, or cause the same to be paid, to the creditor or creditors, or injured party or parties, for his, her, or their own benefit; or if they shall see fit, may apply the same to any other purpose, or keep the same for the use of Her Majesty for the service of the Government of India.

— To become a subscriber to the Civil Fund and the Annuity Fund.

(Lastly.) That he the said shall and will forthwith, upon his arrival at the said Presidency of , become a subscriber to the two several funds there, the one called the Civil Fund, and the other called the Annuity Fund, and shall and will from time to time, so long as he shall continue in the said service, conform to all the rules and regulations which shall be in force in relation to such two funds respectively, and shall and will pay such subscriptions as, under such rules and regulations, shall from time to time become due or payable by him the

the said _____ or at the option of the said Secretary of State in Council, or of the Governor in Council of the said Presidency, allow the amount of such subscription to be deducted out of any money due or payable by the Government to him the said

IN WITNESS whereof the said _____ and _____ being two members of the Council of India, have hereunto set their hands and seals the day and year above written.

Signed, sealed, and delivered by the above-named _____ in the presence of _____

Signed, sealed, and delivered by _____

being two Members of the Council of India, in the presence of _____

(Endorsement.)

I acknowledge to have read the within covenant before I executed the same.

B O N D.

KNOW ALL MEN by these presents, that We, _____ are, and each of us, is held and firmly bound unto the Secretary of State for India in Council, in the sum of _____ pounds of lawful money of the United Kingdom of Great Britain and Ireland, to be paid to the said Secretary of State in Council, or his attorney or agent, for the use of Her Majesty for the service of the Government of India, for which payment well and truly to be made we bind ourselves and each of us, and our and each of our heirs, executors, and administrators. Sealed with our seals, dated the _____ day of _____ in the year of our Lord one thousand eight hundred and _____

WHEREAS the above bounden _____

_____ hath been appointed by Her Majesty to be _____ at the _____ Presidency of _____ in the East Indies: Now the condition of the above-written obligation is such, that if the said _____ do and shall from time to time, and at all times hereafter during his continuance in the said office or service, faithfully, honestly, diligently, and carefully execute, perform, and discharge his duties in the said office or service. And further, if the said _____ his heirs, executors, administrators, and assigns, and every of them, shall and do well and truly observe, perform, pay, fulfil, and keep all and every the conditions, covenants, payments, articles, and agreements contained and specified in certain indentures bearing even date with these presents, and made between the said Secretary of State for India in Council of the one part, and the said _____ of the other part, which _____ on the part and behalf of the said _____

his heirs, executors, administrators, and assigns, or any of them, are or ought to be observed, performed, paid, fulfilled, and kept, and that in all things according to the tenor, effect, and true meaning of the said indentures; then this obligation to be void and of none effect, or else to remain in full force and virtue.

Sealed and delivered (being first duly stamped) in the presence of

AMOUNT of FEES payable.

	£.	s.	d.
The fee payable is - - - - -	10	-	-
The stamps on original - - - - -	2	5	-
The covenants being in triplicate, the stamps on 2d and 3d copies are 7 s. 6 d. each - - - - -	-	15	-
Stamp on bond - - - - -	1	5	-
TOTAL - - - £.	14	5	-

EAST INDIA (COVENANTED CIVIL SERVICE).

COPY of the COVENANTS entered into by Members of the EAST INDIA CIVIL SERVICE with the Government, and the Amount of Fees and Stamp payable on entering into it.

(*Mr. Henry Seymour.*)

*Ordered, by The House of Commons, to be Printed,
8 July 1861.*

EAST INDIA (COUNCILS).

RETURN to an Address of the Honourable The House of Commons,
dated 4 June 1861;—for,

A COPY “ of the DESPATCHES from the Governor General of *India* to the
Secretary of State for *India*, dated the 9th of December 1859, the 15th
of January 1861, and the 26th of January 1861, respecting the CONSTI-
TUTION of COUNCILS in *India*.”

India Office, }
5 June 1861. }

J. HAWKINS,
Secretary, Legislative Department.

(*Sir Charles Wood.*)

Ordered, by The House of Commons, to be Printed,
5 June 1861.

COPY of the DESPATCHES from the Governor General of *India* to the Secretary of State for *India*, dated the 9th of December 1859, the 15th of January 1861, and the 26th of January 1861, respecting the CONSTITUTION OF COUNCILS in *India*.

The Governor General of *India* to the Secretary of State for *India*.

Camp Agra, 9 December 1859,
No. 5, Home Department.

Sir,

I HAVE the honour to enclose a copy of a letter of the Lieutenant Governor of Bengal, dated the 14th of October. It is an answer to the call which Her Majesty's Government desired the Government of India to make upon the Honourable Mr. Grant for his opinion of the present plan for conducting the legislation of India, and regulating the proceedings of the Legislature, compared with the plan which immediately preceded it.

I also enclose an answer, dated the 3d ultimo, from the Chief Justice, Sir Barnes Peacock, to a like call made upon his Honour.

2. Although I am not able to give any help towards a comparison of the two plans, having had no experience of the earlier one, which from 1854 has ceased to be in operation, I entirely agree in the opinion of the Lieutenant Governor that it would be impossible to revert to it. To do so would be to throw back upon the Governor General in Council duties which are increasing in importance and weight, and which will continue so to increase; and the Governor General in Council must not, in fairness or in sound policy, be required to take upon him any addition to the burden which he already bears.

3. I share the opinion of the Lieutenant Governor that, for the reasons given by him, the Advocate General ought to have a seat in the Legislative Council; I consider this quite indispensable; and I agree in thinking that additional members, not in official employment, should be nominated to it.

These are the first changes which I should wish to see made, if it be assumed that the present constitution of the Legislative Council is to be maintained.

4. I can confidently confirm the statement of the Lieutenant Governor that much important work has been done by the Legislative Council in a very satisfactory manner; but this does not lead me to the conclusion that the Council, in its present form, is the best legislative machinery that can be given to India. I will, therefore, state what appear to me to be the chief faults of the existing system, premising that I draw my opinions from observation of the working of the Council during a time when it has had to deal with questions of more than ordinary importance to local as well as to general interests in India.

5. I think it is to be regretted that the Legislative Council was, on its first creation, invested with forms and modes of procedure so closely imitating those of Parliament.

It can scarcely be contended that the 136 standing orders by which the proceedings of the Council are ruled are necessary for the guidance of an assembly so small in number, and composed as this Council is composed. Observances which are indispensable to securing order and opportunities of complete discussion in a House of 656 Members, free to come and go at their pleasure, are not needed in a Chamber of 12, nearly all of whom must be always at their posts. They have a tendency to delay business, which in a body so limited as the Legislative Council, would be better conducted by following in the main the simpler forms of a Select Committee of Parliament, or of a Royal Commission. These forms would equally admit of oral discussion. Dissident
opinions

opinions would be recorded as easily as now, and more clearly than by speeches. Work of detail, such as the correction or preparation of Bills, and the examination of petitions and representations, would still be entrusted to select committees of the Council.

There are some delays which could not be curtailed so long as legislation is confined to Calcutta; those, for instance, which arise from the necessity of giving ample notice to every part of India of any measure which will specially affect its interests; but there are others which are needlessly prolonged by the operation of the Standing Orders.

6. Moreover, I am of opinion that the application of so much of Parliamentary form to the proceedings of the Council has not only been of no advantage in the conduct of business, but has placed the Legislative Council in a false position. More is expected from it in the way of debate and exposition than is ordinarily possible in so small a number of members, most of whom are in constant official communication with each other. Even within the Council itself, the assumption of the procedure of the House of Commons seems to have had a misleading effect, and to have caused an impression that reports and returns should be ordered by the Council from the local administrations, and that measures should be introduced independently of the Executive Government.

Certainly the Standing Orders which, on the formation of the Council, were passed in India and approved in England, do not bar this: but I believe that it was not intended that such action should be given to the Legislative Council when the last change in it, or rather the enlargement of it, was enacted by Parliament in 1853.

7. You are aware that, in 1856, the Legislative Council demurred to carry out the orders of the Home Government in legislating regarding the office of the Administrator General. I do not know in what light the position then taken by the Legislative Council has been viewed by the Home Government, and I am not prepared to say that that position was, as the law stands, an unsound one; but, if it is not intended that the Council should retain it, the sooner this is declared authoritatively the better.

8. With regard to the Standing Orders, so far as they affect publicity, I think that, if it be assumed that the present mode of transacting business by formal debate is the best, the admission of both strangers and reporters for the press is right; although, as suggested by the Lieutenant Governor, security should be had for the competency of the reporters. But if the simpler forms of a committee are adopted, publicity should be given to the proceedings of the Council by periodical, but frequent, official reports of the measures in progress or passed, of amendments proposed, of evidence taken, of dissentient opinions recorded, and of other points of interest. The debates of the Council would no longer be reported in full, and only the official reporters would be present; but oral discussion, to which too much importance cannot be attached, would be at least as free as at present, and I see no reason why strangers should not generally be admitted.

9. But the constitution of the Legislative Council is still more important than its forms of procedure; and although a return to the system which existed before 1854 is impossible, I think that it well deserves to be considered whether a partial return to the still earlier system which prevailed before 1834 is not advisable.

There is difficulty in ascertaining precisely the recognized relations of the Governments of Madras and Bombay to the Governor General in Council, in matters of legislation, previously to the Act of 1833. A memorandum on this subject by the Secretary is enclosed. It is clear, however, that, practically, the two Governments exercised much authority in legislating for their respective Presidencies, and that the interference of the Government of India was not frequent; and I recommend that this system, with certain checks, be revived.

10. Of the whole Legislative Council, it is very improbable that, under its present constitution, more than two members will at any time be found possessed of practical knowledge of either of the Presidencies of Madras and Bombay. One representative member for each is secured; and, at the present time, Bombay has the unusual advantage of contributing two members of its

service to the Council of the Governor General; but, as regards Madras, there is no member of the Legislative Council who has had experience of its systems and requirements, except its representative, one amongst 12.

There is no doubt that the introduction of a single member from each local government has been, as the Lieutenant Governor of Bengal observes, a great advantage. But, although an improvement has thus been made in the system antecedent to 1854, I do not think that it has been carried far enough. I do not think that, the principle of representing the local governments in the Council being once admitted, the Governments of Madras and Bombay can be reasonably expected to be satisfied with the share which they at present have in any legislation directly concerning their own Presidencies; and I believe that, by giving them a much larger share in it, useful local measures may be facilitated and expedited, without leading to any interference with measures of a general character, or with the authority and responsibilities of the Governor General in Council.

11. In India it is quite as important that a law should be administered in a hearty and willing spirit as that it should be a good law; and it will not tend to promote this hearty administration, if executive officers feel that they are working a law of which their own government does not wholly approve, or in framing which it has had little part. It may be said that this feeling must have existed in the Madras and Bombay Presidencies for the last five-and-twenty years, ever since legislation was concentrated in Calcutta. I believe that it has existed; but so long as the legislation was conducted by the Supreme Executive Government closely within its own Council Chamber, the feeling was comparatively a suppressed one; whereas, now that a representation of the two Presidencies in the legislative body is recognized by law, the feeling that the modicum of representation admitted is insufficient has become strong and unconcealed. Without attaching weight to hasty and mistaken complaints made of the proceedings of the Legislative Council, I cannot be surprised that Madras and Bombay should see with impatience their questions of internal administration, municipal questions, and matters of police, discussed and decided in the minutest detail by a body in which officers of Bengal, or acquainted with Bengal alone, have so strong a preponderance.

12. There appear to be only two modes of giving to Madras and Bombay a larger share of local legislation; either by increasing in the present Legislative Council the number of members drawn from those Presidencies, or by breaking up the Council into three Councils.

13. The first mode is open to the objection that the cost of the Legislative Council would be greatly augmented by it. You cannot bring Madras and Bombay civilians, or English gentlemen engaged in commerce or at the bar in those Presidencies, or natives of them, to Calcutta, without paying them high salaries. In fact, unless considerations of expense are to be put aside, a Council sitting in Calcutta admits of no extension beyond the addition to it of a certain number of residents in or near to Calcutta. This addition is in itself desirable; but it will not render the Council more competent to deal with the affairs of the distant Local Governments, nor will it reconcile the communities, official and non-official, of the other Presidencies, to the authority of that body.

This inaptitude for expansion is a very serious defect of the present system.

14. The second mode is, therefore, the one which I recommend; and I will take the liberty of suggesting how, as it appears to me, it might be most conveniently and effectively adopted.

15. Before doing so, however, I wish to say a few words on the present expenditure in legislation. The annual cost of the Legislative Council is shown in an accompanying paper. Speaking roundly, it amounts to nearly 30,000 *l.*, of which 20,000 *l.* represents the salaries of the four paid members, and the remainder goes to defray the expense of clerks, clerical establishment, servants, house rent, &c

Without contesting the opinion of the Lieutenant Governor of Bengal, that, considering the value of good legislation to India, the Legislative Council cannot be pronounced a costly machine, it is right to examine whether the expenditure actually incurred is necessary, and whether it is judiciously applied. I cannot affirm that it is so.

16. The main expense consists of the four salaries of 5,000 *l.* a year each paid to the representative members of Madras, Bombay, Bengal, and the North-West Provinces; the eight members holding their seats *ex officio*, and receiving no salaries as Legislative Councillors.

Measured by the labour and responsibility which falls to a member of the Legislative Council, either absolutely or in comparison with the labour and responsibility of other posts of like emolument, I think that the salary of 5,000 *l.* is unnecessarily high. In saying this, I must not be supposed to under-rate the value of the aid which the Council has received from its representative members who, from the first, have taken the labouring oars, and to whose intelligence and earnest assiduity it is mainly owing that so much recent good work appears on the pages of the Indian statute book. But it deserves to be considered, whether representative members may not fairly be obtained at a less cost; the more so, because, so long as a salary of 5,000 *l.* is given for the discharge of no other duty than that of a Legislative Councillor, it cannot be expected that gentlemen independent of the Government, and engaged in their own business or professions, will receive with goodwill an invitation to take upon themselves that duty without salary, or with a very insignificant one. For myself, I should feel that, in asking them to do so, I made an illiberal and unfair proposal.

17. I know no good reason for assigning any salary to a representative member, as such. The Government may claim to be served by its officers in any part of the country as may be most expedient; and if fair provision be made against the officer being a loser, immediately or prospectively, by the temporary transfer of his services from his own province to Calcutta, no difficulty will be found in obtaining efficient representation.

Therefore, where a representative member of a local Government is required in the Council, I recommend that the following course be adopted:

That the head of the local Government should select one from amongst the civil officers of his province, and that this officer should join the Legislative Council in Calcutta, carrying with him the salary of the appointment from which he is withdrawn, and receiving, in addition to it, a deputation allowance of 740 *l.* a year,* that being the amount which an officer summoned to officiate in an appointment of which the salary is 5,000 *l.* a year, would now receive.

That the seat in the Legislative Council should be held for a period less than five years. I think that two years would suffice; and that, at the end of that time, the officer should return to his own Government, and resume his appointment, or one at least equivalent to it, his own appointment having been held during his absence by an officiating officer.

18. The cost of this mode of representing a local Government in the Legislative Council would be confined to the deputation allowance, say, 750 *l.* a year, and to the increase of the salaries of the officers who would be called to officiate in higher grades than their own during the absence of the representative. This last item would vary accordingly as the representative might be taken from a higher or lower post; but, taking the extreme case, even if he were of the rank of a Judge of the Sudder Court, or a member of the Revenue Board (and it might often be expedient to take him from a much lower rank), the expense would not exceed 2,500 *l.* a year. The average probable expense may be reckoned at 2,000 *l.* † a year. Thus the cost of a representative member would stand

* Note.—Or so much less as would suffice to make up his emoluments to 5,000 *l.*, and no more.

† Deputation Allowances.					
Commissioner acting for member of Board	-	-	-	-	Rs. 550 a month.
Judge acting for Commissioner	-	-	-	-	500 "
Collector and magistrate acting for Judge	-	-	-	-	450 "
Joint magistrate acting for collector and magistrate	-	-	-	-	400 "
Assistant acting for joint magistrate	-	-	-	-	200 "
Total - - - Rs.					2,100 a month.
Or - - - - £.					2,520 a year.

This amount would be diminished, if the officer appointed be of lower rank than a member of the Board, or if the number of acting appointments be fewer.

stand at 2,750 *l.* instead of at 5,000 *l.* a year. No high salary would be attached to a seat in the Legislative Council; and the Government might, with a better grace than it can now assume, invite the aid in legislation of independent unpaid gentlemen. I am sure that such aid will lose much of its efficacy if it be not unpaid.

19. It would probably be a consequence of this plan that the post of representative member would be sometimes filled by civil officers less advanced in the service than has hitherto been the case; and so far, there would be some loss of useful experience in the representative members; but I think that this advantage will be more than counterbalanced by the larger field of choice which will be opened to the head of the local Government (for the practical effect of the high salary is to cause the appointment to be viewed as a fit conclusion of a long and honourable career, and so to narrow that field); and by the fact that each representative member, whilst advising on the law, will feel that he will before long have to resume his function of administering it. Moreover, it will, I think, be found that, under the system which I have proposed, there will be no difficulty in securing representative members whose length of service shall range up to 20 years.

20. I now proceed to suggest how the breaking up of the present Legislative Council into three Councils can be most conveniently and effectively carried out.

The Legislative Council, as now existing, is composed of—

The Governor General.

The Commander in Chief.

The four ordinary members of the Governor General's Council.

The Chief Justice.

A puisne Judge.

Four representative members (paid) from Bengal, Madras, Bombay, and the North-Western Provinces.

Twelve members in all, besides the two members which the law allows the Governor General, with the sanction of the Home Government, to appoint from the service, but who have never yet been appointed.

I propose that the Legislative Council in Calcutta, presided over by the Governor General, which would legislate on all matters of Imperial and general policy, as well as on local matters relating to Bengal and to the Provinces, under the direct supervision of the Governor General in Council, should consist of,—

The Governor General.

The Commander in Chief.

The four ordinary members of the Governor General's Council.

The Chief Justice.

The Lieutenant Governor of Bengal.

The Advocate General.

A Judge of the Sudder Court.

An officer of the army staff at the Presidency.

A representative member from the North Western Provinces.

Three members not connected with the Government.

Making 15 members in all.

21. No remark is necessary as regards the first seven members. As regards the rest, I would observe as follows:—

(a.) *The Lieutenant Governor of Bengal.*—I can conceive no reason why this high officer, who must always be a man of mark and ability, and of the ripest experience, should not be called in to the Council which makes the laws for the vast and rich territory which he administers.

(b.) *The Advocate General.*—For the reasons given by Mr. Grant, I consider it absolutely necessary that, even if no other change be made, this officer should, now that the fourth member of the Governor General's Council is no longer of the legal profession, have a seat in the Legislative Council.

(c.) *A Judge of the Sudder Court.*—I recommend the substitution of this officer for one of Her Majesty's puisne judges, because, with the Chief Justice and the Advocate General present, the law of England will be sufficiently

sufficiently represented, and because the want of a representative of Indian law, acquainted with Indian procedure, has been found inconvenient.

(d.) *An Officer of the Army Staff at the Presidency.*—The great increase of English troops on the Bengal establishment will make the continued residence of the Commander in Chief in Calcutta less practicable than ever; and it is occasionally useful to have the opinion of an officer actually engaged in carrying on the discipline of the army. But, as it would not be necessary to call an officer of this description into the Council, except when it is likely that the Commander in Chief will be long absent, it would suffice to leave it to the Governor General to nominate him when necessary. He should be eligible from the army of the line, or from the local army.

(e.) *A Representative Member from the North Western Provinces.*—This member would be nominated by the Lieutenant Governor of the North Western Provinces, under the arrangement proposed in the 17th paragraph of this Despatch.

(f.) *Three Members not connected with the Government.*—These should be nominated by the Governor General, who would find them amongst the English gentlemen engaged in commerce or at the bar in Calcutta, or amongst native gentlemen. It is expedient that the number which may be lawfully appointed (it ought not to be less than three) should be declared; but there should be no obligation to keep all the appointments full.

The term of appointment would be the same as that for which the representative member may be appointed.

22. A Legislative Council in Calcutta, thus composed, would, I believe, be found as efficient for its purposes as any that can be constructed in India. It would entail no expense beyond the deputation allowances consequent on sending an officer of the North Western Provinces to Calcutta, to represent his Government; and this expense of about 2,750*l.* a year would stand in the place of 5,000*l.*, the present salary of the member for the North Western Provinces. A representative member for Bengal would not be needed, seeing that the Lieutenant Governor and one of the sudder judges would have seats at the council, and thereby a further annual saving of 5,000*l.* would be effected; but it might be necessary, in consequence of the employment of part of a sudder judge's time in the Legislative Council, to give occasional assistance to the sudder court in the shape of an extra officiating judge. In that case, which would not always occur, the expense of deputation allowances would be about 2,000*l.* a year, in place of 5,000*l.*, the present salary of the member for Bengal.

23. When it shall be thought advisable to bring into the council a representative of the Punjab (which I do not at present recommend), the cost of doing so will be no greater than that of providing for the presence of a representative of the North Western Provinces.

24. The annual cost of the clerical establishment, and the other contingent expenses of the Legislative Council, come to a larger sum, more than 9,000*l.* This will be gradually reduced in Calcutta, if the Council sitting there ceases to be the sole Legislative Council for all India; but new expenses of the same nature, though much less in amount, will have to be met at Madras and Bombay.

25. The Legislative Councils for Madras and Bombay would, I think, be advantageously composed as follows:

The Governor.

The Commander in Chief.

The two members of the Governor's Council.

The Chief Justice.

The Advocate General.

A Judge of the Sudder Court.

Three members not connected with the Government.

Ten members in all.

26. I have not proposed an officer of the army staff as a member of these Legislative Councils; for, although the absence from the local Executive Councils of all military members, except the respective Commanders in Chief, might appear

to make the presence of such officers in the Legislative Councils more necessary than in Calcutta, I am of opinion that all legislation respecting the armies in India (and the occasions for such legislation are very rare) ought to proceed from the Supreme Government. Besides, the Commanders in Chief of Madras and Bombay have not the same strong and frequent reasons for being absent from the seat of Government as has the Commander in Chief in India.

27. Neither have I proposed representative members of any kind. At Madras I know no occasion for any; and Scinde does not appear to require one at Bombay, more than Oude or Pegu require them at Calcutta. But if, on account of the smaller number of members in the Councils of the Governors of Madras and Bombay, or for any other reason, the Governors of those Presidencies should find that additional aid in their Legislative Councils is necessary, I would recommend that they be empowered to give a seat in the Legislative Council to one officer of the civil staff of the Presidency resident at the seat of Government.

In any case, the whole of the 10,000 *l.* a year which now constitutes the salaries of the representatives of Madras and Bombay at Calcutta may be saved to the State; making, in the whole, a reduction of more than 15,000 *l.* a year.

28. It only remains for me to describe the line of demarcation which should be drawn between the functions of the local Legislative Councils, and those of the legislative body over which the Governor General would preside.

It is not easy to define this line closely in words, but I do not think it is difficult to provide, without vexatious interference, that in practice it shall be observed.

29. All measures relating to general finance, customs, relations with foreign or native States and their subjects, the Articles of War, the Indian armies, ecclesiastical matters, emigration, substantive civil and criminal law, judicial procedure, maritime and mercantile law, foreign trade, coinage, English law as administered in the Supreme Courts, post office, weights and measures, State offences and prisoners, railways and telegraphs, patents, copyright, and the like, should be introduced into and passed by the Legislative Council of the Governor General.

All measures of local administration which would affect the finances of the country, either by increase of expenditure or by loss of revenue, should be submitted in draft for the preliminary sanction of the Governor General in Council (not of the Governor General's Legislative Council), before being laid before the local Legislative Council for discussion.

All Bills whatever, after they have been passed, should receive the signature of the Governor General before they become law, as is the case at present, but with this difference, that in the event of the Governor General withholding his signature, or, in other words, putting his veto on the Bill, it should be incumbent upon him to communicate to the local Government his reasons for so doing. Under the law as it stands, the Governor General may veto a Bill, and give no reason.

30. The list of the subjects regarding which any laws that may be requisite should be introduced into, and passed by, the Legislative Council of the Governor General, seems long; but the majority are subjects upon which a necessity to legislate seldom occurs, and nearly all are such as to need that laws respecting them should be uniform throughout India. Cases, moreover, may present themselves, even under the first and most important head of general finance, in which it may be very expedient to commit the framing and enacting of a measure to the local Legislature; but this should be done on each occasion by the special direction of the Governor General in Council, who shall have power, as the occasion arises, to make over the legislation upon any subject to the local Legislative Council, with or without limitation as to the scope of the measure.

31. With regard to the preliminary sanction of the Governor General in Council to measures of local administration which affect the finances, it may be expected that the cases in which it would be withheld would be very rare indeed if the local Government, before framing its Bill, be careful to ascertain to what extent its principle or provisions, so far as these may affect the finances

or

or other general interests of India, will be admitted by the Governor General in Council; and if it be understood (as it ought to be clearly understood and provided) that the Governor General in Council takes cognizance of the Draft Bill only in so far as it touches the general interests of the empire, and not in its bearing upon local administration.

To take a recent and important example:—If the Madras Police Bill which was lately passed had come up for consideration under the system which I have described, the Governor General in Council would have examined the draft of it with reference only to the increase of expenditure which it would entail, and to any countervailing decrease of cost in the army of Madras. The views of the Governor General in Council, confined in this case to the financial bearings of the question, would have been obtained by the Government of Madras before drawing the Bill, and the draft, if it contained nothing contrary to those views, would have received the preliminary sanction immediately, and as a matter of course, without any question being raised as to the constitution or organization of the police, which would be a matter for the decision of the Government of Madras and its Legislative Council alone.

32. The occasions upon which the Governor General would withhold his signature from a Bill that had passed the local Legislative Council would be still more rare; probably none would ever arise, unless a Bill had been much changed in its passage through the local Council.

But I hold strongly to the principle, that no Act of any legislative body in India should become law without the cognizance and consent of the head of the Government of India.

33. It cannot be objected to the above scheme that it would cause delay. On the contrary, time would be saved by it, indirectly, by diminishing the occasions for correspondence between Calcutta and the other Presidencies upon the points of detail which arise during the progress of a Bill through the Legislative Council in Calcutta, and directly, by enabling the local Legislative Councils at once to curtail the period which, so long as all legislation proceeds from Calcutta, must be allowed for giving publicity to Bills affecting the other Presidencies before those Bills are carried through all their stages.

34. I have not proposed this scheme as calculated to improve our laws in India; I believe that the laws which would be made under it would be neither much better nor much worse than those which we now make; but I think that such a system would stimulate and expedite the amendment of the law in each Presidency, by giving larger and freer action to the Government of each, and that it would tend to convert jealousy and antagonism (no matter whether justly or unjustly felt) into wholesome rivalry and co-operation, without diminishing the responsibility of the Governor General in Council in any matter for which he ought to be responsible, and without weakening the power and authority which must never be separated from that responsibility.

I have, &c.
(signed) Canning.

The Lieutenant Governor of *Bengal* to the Governor General of *India* in Council.

My Lord,

Fort William, 14 October 1859.

I HAVE the honour, in obedience to the commands of your Lordship in Council, most respectfully to report the opinion which my experience has led me to form of the present plan for conducting the legislation of India and regulating the proceedings of the Legislature, compared with the plan which immediately preceded it.

2. The change introduced by the Act of 1853 was to enlarge the Council, when acting in its legislative capacity, by the addition of new members, called legislative members, of whom two are English judges of the Calcutta Supreme Court, and the others are appointed severally by the local Governments. At the same time, the fourth ordinary Councillor, who held before only the corresponding office of legislative member, was made a member in the executive branch as well as in the legislative branch. Thus, by the change in question, the Executive Government was enlarged by one member, and the Legislature by six members. The constitutional effects of this change are—

1st. That, in a full Council, if the Commander in Chief, the Governor General, or any single member of the Executive Government, is absent, a majority of the Legislative Council consists of members not concerned in the administration of the Government;

2d. That, on every legislative question, the Council has one member at least to inform it upon points of local bearing ;

3d. That, in all cases where the convictions of a local Government and its representative member do not differ widely, that is to say, in the great majority of cases, every local Government has now a means of impressing upon the legislative body its own views on questions peculiarly affecting its own provinces, in a manner infinitely more lively and effective than by written communication ; and—

4th. That what may be called the English law element of the Council is largely increased.

3. The following changes of practice in the conduct of legislative business have been introduced in consequence of the enlargement of the Council :—

1st. All discussion is oral, instead of being, as before, when there was any discussion at all upon legislative questions, chiefly in writing ;

2d. For all the work of minute correction, and of examining the petitions and representations received from without concerning Bills in progress, also for much of the work of preparation, a small select committee is now available, instead of only a single member as before ; and—

3d. The legislative business is now conducted in public, instead of in secret, as before.

4. I will speak of what I have called the constitutional effects of the change first.

5. The first in order, whereby the majority of the Legislature is no longer connected with the Executive Government, has more importance in appearance than in reality. As the Council is constituted, members of both classes must be presumed to have equally the Queen's service and the good of the whole country at heart, to be equally free from the bias of interest or class prejudice, and to be equally intelligent. Therefore, in all matters respecting which a member of the Supreme Executive Government has, from his position, no better means of information, and no other responsibilities than a merely legislative member, that is to say, in the great mass of legislative business, the point is wholly immaterial. In the remaining cases, numerically a very small minority, but, it must be admitted, a minority which may comprise cases of extreme political importance, the effect can be good or bad only in one of two ways ; first, in the passing of a law which the Government members wish not to pass ; and, secondly, in the not passing of a law which they wish to pass. The first evil is eliminated by the veto of the Governor General. As to the second, I can say that, in my experience, which includes a term of five years, from the first opening of the Council to the 1st of May last, no case of the kind occurred, or seemed the least likely to occur. I anticipate no real evil as ever likely to arise from this circumstance, with any constitution of the Council approaching the present.

6. The second of these effects, namely, the presence always of at least one member who has experience derived from service in any part of India to which any question applies, is manifestly an unqualified advantage. My experience leads me to the conclusion that, practically, this advantage is great.

7. The third of these effects, namely, the presence of members capable of enforcing in discussion the views and feelings of the local Governments, and of following a question in the same spirit through all its phases, is beyond doubt a very great advantage indeed. Whatever happens now to the project of a local Government, and whether the objections of a local Government to any law are maintained or not, it is certain that the arguments of the most distant of these Governments were intelligently discussed and fairly weighed before a conclusion was come to. And not only is the fact so ; the local Governments know and must admit that it is so, which puts a stop to much provincial ill-humour. The other day, the Governor of Madras published a violent attack on what he called " the Calcutta Council." The answer given in debate was to remind him that the representative of his own Government was a member of the body attacked, and had been a consenting party to the proceeding found fault with. This seems to have put a stop to attacks in the same spirit, which would not have advanced the public service if they had become habitual. I am of opinion that, amongst many great improvements, this has been the greatest practical improvement effected by the change under review.

8. The fourth of the constitutional effects described, namely, the increased strength of the legal element, as far as my experience goes, has also been an unqualified advantage, and a very great one.

9. In all the above points, the practical results appear to me to have been so perfectly in accordance with what all persons who knew what the former system was, and understood the change made, expected, and could not but have expected, from this change, that it is enough for me to say that, in my opinion, experience proves that the objects of Parliament in making the late change have been successfully attained in practice.

10. I now come to the minor changes of practice, which were not involved necessarily in the constitutional change in the legislative body made by Parliament but which have followed as the natural consequences of the enlargement of that body, and of its partially new composition.

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11. The first of these is oral discussion. From the complete absence of all experience in oral argument amongst Indian official men, the introduction of the experiment was a cause of anxiety to many. But it was strongly felt (and by none more strongly, and upon more sound grounds, supported by large experience, than by Lord Dalhousie) that, with a large Council, the only real question was oral discussion, or no useful and effectual discussion whatever. The result has been that, whereas, before, most legislative questions passed in Council without any discussion, or with very little, now all such questions undergo real discussion. Nevertheless, discussion cannot be indefinitely protracted, but must come to an end when there is nothing new to be said on the subject, or at worst, not long afterwards. On the other hand, I do not believe that any member ever had anything material to say on any question which he was not able to express well enough. Had the case been otherwise, the presence of the legal member, whose professional business is oral discussion, would have made the defeat apparent enough by contrast.

12. The second change of practice is the employment of a small committee, selected for their peculiar fitness with reference to the particular matter in hand, to do what may be called the hard desk-work of legislation, instead of imposing the whole of that burden upon the shoulders of a single man, as formerly. I have had personal experience of five legislative or fourth ordinary members of Council, being all that have ever held that office. They have been gentlemen of the most different, indeed of the most opposite, intellectual qualities; but they have all been men of the greatest ability, devoted to their duties. Four of them are spared to us, and may be consulted. I am quite sure that all four will pronounce that to expect one man to do properly all the work of legislation for India is to expect what is impossible in the nature of things. My own experience certainly is to that effect. On the other hand, I do not wish to be understood as giving evidence that, considering the circumstance that four of the legislative members have had no other work to do, as much progress has been made as could possibly have been made; but I do mean to be understood as giving evidence that work of the first importance has been done in the most satisfactory manner since the new Council was instituted, to an amount altogether beyond what was ever done before. I aver that there is more hard and more useful work in the Acts passed within the last five years than in all those passed during the preceding 20 years. The book of Indian Acts is open, and every one can judge for himself.

13. The third change of practice is the admission of strangers to the meetings of the Council. Perhaps I am not an impartial witness upon this point, for it was upon my own motion (made with Lord Dalhousie's full approval) that this change was introduced. But I must say that nothing has occurred to make me believe that the measure was not a sound and judicious one. Experience, however, has brought me to the conclusion that newspaper reporters ought not to be admitted until they show their ability to report, with reasonable correctness, at least the substance of what is said; and that a qualified short-hand writer should be engaged from England as an official reporter, there being no one here who can write short-hand.

14. On the whole, the present system seems to me, in every point of view, to be an infinite improvement upon the former system, which was comparatively so unsatisfactory that I do not think it possible to revert to it. The present system is no doubt more expensive than the former system, inasmuch as it requires four paid legislative members instead of one. But the question is not, at least it ought not to be, which of the two systems is the cheaper; but, is the present system positively too expensive, considering the value of good legislation to a country so extensive and so populous as British India, which now pays a revenue larger, I believe, than that of any other country in the world, excepting Great Britain and France? In this view, I cannot think it possible to pronounce the Legislative Council a costly machine.

15. I may remark that, as the fourth ordinary member of Council is not now a lawyer, the legislature loses one of its law members, and there is no longer in the Council any lawyer connected with the Executive Administration. I think this will be found extremely inconvenient. There is a class of work to be done which a lawyer only can do, and which the judges of the Supreme Court, whose time is very fully occupied with the business of the Court, cannot be expected to devote themselves to doing. There are also many occasions when the advice and the debating power of a learned gentleman in connexion with the Government are of essential importance. This want might readily be supplied by making the Advocate General a member of the Legislative Council.

16. I may also say that, in my opinion, the addition of a few honorary members to the Council would be, on the whole, beneficial. One or two native gentlemen, and an equal number of European gentlemen not in official employment, would, be in my judgment, a valuable addition to the Council. It would probably cause views to be brought forward which it would be unjust and unsafe to act upon; but, from the free discussion of such views, little harm and much good might be anticipated. The power of creating honorary members should be with the Governor General, and should not ordinarily be used to its full extent.

I have, &c.
(signed) J. P. Grant.

The Chief Justice of *Bongal* to the President in Council.

Honourable Sir,

Simla, 3 November 1859.

In compliance with a request contained in a letter from his Excellency the Governor General in Council, dated the 16th July last, I have the honour to enclose a memorandum containing an expression of my opinion upon the question proposed by the Right Honourable the Secretary of State for India relative to the merits of the system of legislation in India which preceded, compared with that which followed, the Act of 1853. I regret that, owing to a pressure of business in the Supreme Court after my appointment to the office of Chief Justice, and also in the Legislative Council preparatory to the temporary adjournment thereof, I was unable to forward my opinion upon the subject at an earlier date.

I have, &c.

(signed) *B. Peacock.*

The Right Honourable the Secretary of State for India has done me the honour of requesting my opinion, for the information of Her Majesty's Government, as to the merits of the system of legislation in India which preceded the 16 & 17 Vict. c. 95, in comparison with that which at present exists under the provisions of that Act.

In answering that question, I have no hesitation in stating that, in my opinion, the present system is in every respect preferable to that which existed under the 3 & 4 Will. 4, c. 85. By that statute, the sole power of making laws and regulations in India was vested in the Governor General of India in Council. That body consisted of the Governor General and four ordinary members of Council: the Commander in Chief, if appointed an extraordinary Member of Council, also formed one of the body. Of the four ordinary members, it was directed that three should be appointed from persons in the covenanted service of the East India Company, and the fourth from persons who had never been in the service.

The duty of the fourth ordinary member was confined entirely to the subject of legislation. He had no power to sit or vote, except at meetings for the purpose of making laws and regulations; and it was only by courtesy, and not by right, that he was allowed to see the papers or correspondence, or to be made acquainted with the deliberations of Government, upon any subject not immediately connected with legislation.

In my own case, I was allowed to see the papers and minutes of consultation in the Home and Legislative Departments: but I was as ignorant of everything that was going on in the Foreign, Secret, Military, and Financial Departments as if I had not been a member of Council. I am not urging this as matter of complaint, but I allude to it merely as part of the system. I always received the greatest courtesy and consideration from the Marquis of Dalhousie and my honourable colleagues, and I believe that I had their confidence; but it was strictly in accordance with law that the fourth ordinary Member of Council should not sit or vote except at meetings for making laws and regulations. It was not necessary that he should be present to form a quorum at meetings for making laws, although he was particularly charged with the duties of legislation. All that was necessary was that the Governor General and three ordinary members should be present.

The following extract from a most eloquent and admirable Despatch of the Honourable Court of Directors, No. 44 of 1834, para. 21, refers more particularly to the duties of the fourth ordinary member:—

“The concurrence of the fourth member of Council may be wanting to a law, and the law be good still; even his absence at the time of enactment will not vitiate the law; but Parliament manifestly intended that the whole of his time and attention, and all the resources of knowledge or ability which he may possess, should be employed in promoting the due discharge of the legislative functions of the Council. He has, indeed, no pre-eminent control over the duties of this department, but he is peculiarly charged with them in all their ramifications. His will naturally be the principal share, not only in the task of giving shape and connexion to the several laws as they pass, but also in the mighty labour of collecting all that local information, and calling into view all those general considerations, which belong to each occasion, and of thus enabling the Council to embody the abstract and essential principles of good government in regulations adapted to the peculiar habits, character, and institutions of the vast and infinitely diversified people under their sway.”

The principal share of the duties thus described devolved upon the fourth member, usually, though not necessarily, selected from the bar, whose duration of office was generally limited to the period of five years, who probably had never passed a single day of his life in India, and who was generally on his arrival wholly unacquainted with the native languages. His laborious duties, and the limited period of his holding office, did not allow of his visiting various parts of India, in order to collect local information, or to ascertain, by personal experience, how the laws worked and were administered; and he was unable, by personal communication with the natives, to make himself acquainted with the manners, the feelings, the prejudices, or even the wants or wishes of the people, in legislating for whom he was to take a principal share. I heard much of the corruption of the native police, and of the inefficiency, to say the least of it, of the native judges; and often, when a law was proposed by one person, I was told by another that the police would convert it

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into means of extortion, or that the native judges could not safely be entrusted with the powers which it proposed to confer upon them, or that the law was wholly unsuited to the habits or feelings of the people. I had not the means, on my first arrival in the country, of forming a correct judgment upon these and other similar conflicts of opinion, and I must confess that, when I calmly considered the nature of the duties which I had undertaken, I felt almost appalled and overwhelmed.

Such duties appeared to me to surpass the powers of any one individual, even though he might possess the vast knowledge and the transcendent abilities of some of my predecessors in office. I was determined, if my health permitted, to do everything which indefatigable labour and industry could effect; but this I found was but little. I often thought of the eloquent and forcible language of the Honourable Court of Directors, who, in the Despatch above referred to, in speaking upon the subject of legislature in India, expressed themselves as follows:

“In contemplating the extent of legislative power thus conferred immediately upon our Supreme Government, and, in the second instance, on ourselves; in considering that in the use of this power the difference between the worst and the best of governments mainly depends; in reflecting how many millions of men may, by the manner in which it shall in the present instance be exercised, be rendered happy or miserable; advertg to the countless variety of interests to be studied and of difficulties to be overcome in the execution of this mighty trust, we own that we feel oppressed by the weight of the responsibility under which we, with you, are conjointly laid. Whatever means or efforts can be employed on the occasion; whatever can be effected by free and active discussion, or by profound and conscientious deliberations; whatever aids can be derived from extrinsic counsel or intelligence; all, at the utmost, will be barely commensurate with the magnitude of the sphere to be occupied and of the service to be performed.”

I derived much valuable information from the researches and elaborate reports of the Indian Law Commissioners; but that body had ceased to exist before my arrival in India in 1852, and long before the introduction of the new system under the Act of 1853. Much of the time of the other ordinary members of Council was necessarily occupied by executive duties, and it was almost impossible for the Governor General in Council to devote sufficient time at meetings of the Council to consider and discuss verbally the principles and the details of the various laws which were proposed, and the conflicting opinions which were frequently elicited by the publication thereof for general information previously to their being passed; and it was out of the question to attempt to substitute written minutes for verbal discussions upon many of the subjects which necessarily came under consideration.

I was greatly indebted to the late Mr. John Colvin, Mr. Halliday, Mr. J. P. Grant, Mr. Beadon, and to the Government pleader, Ramapersaud Roy, for most valuable assistance which their practical experience enabled them to afford, and which they were always most willing to render. But they all had many other duties to attend to, and I should often have found it a great advantage to have had the benefit of verbally discussing matters with a body of gentlemen selected for such duties as those for which the Indian Law Commissioners were appointed, and to have had the benefit of their researches and experience.

By the Act of 1853 the duties which, under the former Act, rested principally upon the fourth ordinary member of Council, are performed by many.

The Governor of each Presidency, and the Lieutenant Governor of each Lieutenant Governorship, is empowered to appoint a Legislative Councillor. The Legislative Councillors so to be appointed must be members of the service of a certain standing, and consequently must have passed a considerable time in India, must be conversant with the native languages, and, when selected with reference to their peculiar qualification for the duties of the office, must necessarily be able to bring to bear upon every subject connected with legislation for India much useful knowledge and practical experience; and, in questions peculiarly affecting their respective Presidencies, must have the advantage of being practically acquainted with local usages and the peculiar habits and prejudices of the people.

Such a system has many advantages over that which preceded it, even whilst the Indian Law Commission was in full operation, for the Legislative Councillors have the power, which the Law Commissioners had not, of proposing any law which they may consider necessary or beneficial, of opposing any law which they may deem unnecessary or injurious, of supporting their opinion by argument in Council, and of voting upon every subject which comes under discussion. The Legislative Council is not diminished in other respects; for every member of the Executive Council, including the fourth member, who has now the power to sit and vote at all meetings, is also a member of the Legislative Council. It is simply increased by members of practical experience.

In addition to the Legislative Councillor, the Chief Justice of Bengal, and one of the Puisne Judges of the Supreme Court selected by the Governor General, are also members; and six members, in addition to the Governor General, or the Vice-President or Chairman, are necessary to form a quorum, and one of the judges, or the fourth ordinary member, must be present.

A body so composed must, in my judgment, be preferable to the legislative body under the old system, though I cannot say that it is the best that could be devised. In my

opinion it would be greatly improved by the introduction of some non-official members ; but this, perhaps, is rather going beyond the question.

The fourth ordinary member has now a right to sit and vote upon all subjects in the Executive Council ; this, to a considerable extent, prevents him from devoting to legislation as much time as he otherwise would be able to do ; but it enables him to become better acquainted with all that is going on, and to form a better judgment as to the policy or impolicy of passing a particular law.

Upon the whole, I consider this to be an advantage. Furthermore, under the present system, there is a clerk and clerk assistant to the Council ; these offices are at present filled by gentlemen of great ability : the former by a barrister and an experienced draughtsman, well acquainted with the general principles of law and jurisprudence ; the latter by a native gentleman intimately acquainted with the regulations of Government, with the various tenures of land, with the civil and criminal laws as administered in the mofussil, and with the regulations affecting the revenue and police.

The assistance which they are able to render cannot be over-rated, especially in the preparation of new laws, and in attending upon the select committees, when revising proposed laws, after they have been published for general information.

Another great advantage of the present over the former system is, the publicity of the discussions of the Council. These discussions are generally conducted in a calm, orderly, and business-like manner, and of course cannot be so attractive to the public as the discussions of a larger body, in which the warmth and earnestness of party are called into play. But still, I believe, it is a source of satisfaction to the public to know that any one can without difficulty obtain admittance upon the discussion of any public measure, and that reporters for the public press are always in attendance. Formerly, all discussions upon the subject of a proposed law were conducted in private, in the same manner as the deliberations upon executive matters. If a law were rejected after it had been published for general information, the public had no means of knowing the cause of its rejection ; so, if a law were published for general information, and alterations or modifications were suggested which were not embodied in the law when passed, the public had no means of ascertaining whether the suggestions had been duly considered, whether due weight had been given to them, or whether they had been rejected without sufficient reason.

Under the present system the case is different. The suggestions are duly considered and weighed by the select committees to whom the Bill is referred, and in all cases of importance are specially noticed in the reports. These reports are printed and published, and are publicly sold. This I consider is also a great advantage which the present system has over that which formerly existed.

3 November 1859.

(signed) B. Peacock.

Fixed Establishment and other Charges of the Legislative Council.

	Rs.	a.	p.
Clerk of the Council - - - - -	2,500	-	-
Assistant clerk - - - - -	1,250	-	-
Register - - - - -	300	-	-
Clerical establishment, including reporter - - - - -	790	-	-
Servants - - - - -	233	-	-
Average printing charges from January to September 1859 - - - - -	1,395	-	-
Average contingent charges - - - - -	596	-	-
Add, for house-rent - - - - -	600	-	-
Total - - - - - Rs.	7,664	-	-
Add, salaries of four paid members - $4,166/10/8 \times 4 =$	16,666	10	8
TOTAL, per mensem - - - - - Rs.	24,330	10	8
Or, per annum - - - - - Rs.	2,91,968	-	-

MEMORANDUM by the Secretary of the Government of Bengal.

I CANNOT ascertain that the Governor General exercised any direct authority over the Governor in Council at Madras and Bombay in the matter of making laws.

By the 13th of Geo. 3, c. 63 (1773), the Governor General in Council was invested with power to superintend and control the government and management of the Presidencies of Madras and Bombay in political matters ; and by the same law it was enjoined on those Governments to transmit to the Governor General in Council intelligence of all transactions

transactions relating to the government, the revenues, and the interests of the East India Company.

By the 33d of Geo. 3, c. 52 (1793), the supremacy of the Governor General in Council was more clearly expressed; he was vested with full power and authority to superintend, control, and direct the Governments of Madras and Bombay in all points, among others, being specified "the collection and application of the revenues;" and those Governments were declared bound to obey all orders and directions of the Governor General in Council in all cases whatsoever.

A certain power of legislation, "for the good order and civil Government of the settlement," had been given to the Governor General in Council, as regards the settlement of Fort William and its dependencies, by the law of 1773, and this power does not seem to have been extended to Madras and Bombay by Act of Parliament until 1807 (47 Geo. 3, Sess. 2, c. 68), though the power of making laws was practically exercised by those Governments before that date.

Laws passed in all the presidencies under these Acts were liable to be repealed by the King's Government, and they required also to be registered in the Supreme Court of the Presidency.

As regards taxation, the East India Company succeeded, I apprehend, to the revenue system and the revenues of their predecessors; but their power to impose new taxes does not appear to have been clearly defined until the 53d of Geo. 3, c. 155, (1813), and the 54th Geo. 3, c. 105. By the first of these Acts it was declared that no new imposition of any duty or tax on the import, export, or transit of goods made by the Government of any presidency should be valid, until the same should be sanctioned by the Home Government; but a full authority was given to the several Governments, with such sanction, to levy duties of customs and other taxes upon all persons whomsoever, and upon all goods, merchandise, &c., whatsoever. The latter Act was passed with reference to certain doubts which had arisen, and by it all duties and taxes previously imposed by the orders of any of the Governments, and all regulations for imposing and levying the same, were confirmed and made valid, as if they had been imposed under the provisions of 53 Geo. 3, c. 155.

A copy of every regulation passed at Madras and Bombay was sent to the Governor General in Council, but it does not appear that they were submitted for approval before being passed. It seems probable, however, that the legislative body being one and the same with the Executive Government of the Presidency, may have been practically under the control of the Supreme Government, in much the same degree that the central legislative body constituted at Calcutta by the Act 3 & 4 Will. 4, c. 85, was always under the control of the Home Government (irrespective of the express power given to that Government by law to disallow Acts), until the question of its independence was raised, after it was enlarged and re-modelled under the Act of 1853.

(signed) *W. Grey.*

Camp Jubbulpore, 15 January 1861.

No. 2 A, Home Department.

Sir,

On the 9th of December 1859, I had the honour to lay before you my opinion of the present mode of conducting the Legislation of India. During the past year, events have occurred, and experience has been had, which make me desire to recur to the subject, and to state how far I see reason to modify that opinion.

The events referred to are, chiefly, the passing of the Income Tax Act and the Arms Act through the Legislative Council, and the discussions on these measures; the differences which arose between the Supreme Government and the Government of Madras on the first of them; the doubts which have been raised as to the validity of laws introduced into Non-Regulation Provinces without enactment by the Legislative Council; and the address of the Legislative Council for the communication to it of certain correspondence between the Secretary of State and the Supreme Government of India.

2. The discussions on the Income Tax Bill, and the differences with the Government of Madras, have strengthened my conviction that a Legislative Council should be given to each Presidency, and that the Supreme Government should have power to create and sanction Legislative Councils in all Governments administered by Lieutenant Governors and Chief Commissioners.

3. The same discussions have set forth both the advantages and the disadvantages of publicity of debate; by which I mean, not only the printing of the proceedings of the Council for public information, but the debating in House of Commons forming an open chamber.

As regards the English community, the free publicity given to all that passed in the framing of a large measure of direct taxation which was to affect that

community has been satisfactory to them and advantageous to the Government. As regards the natives of India, my conclusion is different. I believe that, with few exceptions in and about Calcutta, they value publicity of debate very little; and I know that errors as to the intentions of Government, founded upon incorrect reports of speeches in the Legislative Council, have influenced the minds of the people to a serious and even dangerous degree, in places distant from the seat of Government, and therefore out of the way of prompt correction.

But I am of opinion that it will be much better that open debate in the Legislative Councils of the three Presidencies should be the rule, than that dissatisfaction should be caused to any class by any departure from it, now that it has been established in Calcutta, at the same time each Presidency should take its own measures to secure the proceedings of its Council against being reported incorrectly.

4. I am of opinion that it will be better that no Judges, whether of the Supreme or of the Sudder Courts, should have seats in the Legislative Councils. The rule observed in England, which excludes Judges from the House of Commons, should be followed.

I would fill the places of the Chief Justice and of the Sudder Judge, who would thus be excluded from the Councils, as formerly proposed by me with two civil officers, covenanted or uncovenanted, chosen by the Governors; but as this would give a greater preponderance to the officers of the Indian Government than is desirable, I recommend that the number of members not holding office be increased from three to five, to be chosen from amongst Europeans or Natives, as the Governor may think proper.

5. Beyond this, I have no alteration to propose in the constitution of the Legislative Councils of Madras and Bombay, as described in paragraph 25 of my former Despatch.

6. But I would not, as there proposed, make the Council sitting in Calcutta a Council for Bengal and also a Council of the Governor General. I think that Bengal and the North-Western Provinces, and the Punjab, should each have its own Legislative Council.

These three Governments are carried on by Lieutenant Governors without Executive Councils, and I am opposed to giving Executive Councils to them. I do not think that there would be any gain in it which would make up for the tardiness of action which is the tendency of administration by Councils or Boards; and although, if measured by area, population, and revenue, Bengal has stronger claim to a Council than either Madras or Bombay, it has not got an army or a separate Civil Service to itself, and its interests and traditions are not so distinct from those around it as are those of the two other Presidencies.

But the absence of an Executive Council, a Commander in Chief, and an Advocate General in each of these three Governments, will render the number of *ex officio* Members of their Legislative Councils small, and I think that their respective requirements will be best met by enacting that each Lieutenant Governor may appoint to his Legislative Council any number of members, not exceeding 12, of whom one-third should be persons not holding office under Government. The appointments should be approved by the Governor General in Council, who would require that Law and Revenue should be efficiently represented in each Council.

7. If, as above recommended, the Legislative Council of Bengal be a body distinct from the Legislative Council of the Governor General, a change in the constitution of this last-named body also becomes necessary.

The Governor General, the four Members of his Executive Council, the Commander in Chief, the Accountant General, and the Advocate General, should be members of it. To these I would add the Lieutenant Governor or other head of the Province in which the Council may at the time be sitting, and any other heads of Local Governments (such as the Chief Commissioner of Oude, the Commissioner of Nagpore), who might be within reach. All such high officers should be *ex officio* Members of the Council. I would further add such nominated members, European or native, as the Governor General may, from time to time, appoint; the number of these must not exceed 12, and one half of the number to be persons not holding office under the Government.

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8. Two things are essential in framing a body of advisers to the Governor General in legislative matters. One, that it should be capable of being assembled for business in other places than Calcutta; and the other, that it should so conduct its business as that the opinions and votes of natives not skilled in the English language can be taken.

9. To secure the first object, the appointment of members who are not members *ex officio*, should be for a short term; certainly not longer than two years, and, I think that a single year would be better. This would enable the Governor General to bring together an efficient body wherever in the plains of India he might be,—Benares, Allahabad, Agra, or even Lahore; and it would make eligible non-official persons, whether English or natives, much more disposed to lend their services than they will be if they are to be bound by duties of a longer duration.

10. The second object can be attained only by adopting for this Council forms of debate different from those which have been adopted in the present Legislative Council.

If discussion by speeches, and according to the rules of the House of Commons, be adopted, it will be hopeless to look for the co-operation of native gentlemen who cannot speak or understand a word of English, and who would have nothing to do in the Council but to sit and listen to what they could not comprehend.

In the Local Legislative Councils at Calcutta, Madras, and Bombay, with their comparatively large European communities, it is, as I have already said, advisable that these forms should continue to be followed. But at a distance from the Presidency towns, and in the Legislative Council of the Governor General, they should be avoided.

The North Western Provinces constitute a Government equal to the kingdom of Prussia in extent, and exceeding it by several millions in population. The Punjab is three times as large as Scotland, and its inhabitants are five times as numerous. But I doubt whether in the North Western Provinces there are half-a-dozen English gentlemen not connected with the Government, and who, by education, property, and their command of time, would be enabled to take any part in legislation. In the Punjab, I believe that there are none such. Under both Governments, however, there are intelligent, wealthy, and influential native gentlemen, many of them attached to our rule and having a large stake in its stability and power, although ignorant of our language and not familiar with our ways. Their participation with us in the making of laws for their Provinces would be a help to us, and acceptable to their own class and to the classes below them. To secure this we may be content to forego something of those formalities which would preclude all natives who cannot talk English fluently, and who are not accustomed to our modes of business, from taking a useful part in legislation.

For example—if there were occasion to assemble the Governor General's Legislative Council anywhere in the Upper Provinces, and if important measures, such as the Income Tax Bill, the Arms Bill, or the License Bill, were under consideration, there are no advisers whom I should more desire to take into Council than the Maharajah of Putteealla and the late Minister of Gwalior, Dinkur Rao;* and this not merely to obtain an expression of their opinions, which we can obtain already, but so as to make them a part of the legislating body, and to give them a sense of responsibility and a share of real power.

I could name many others whose nomination to the Legislative Council of the Governor General would, upon occasion, be very beneficial; and the number of those whose presence in the Local Legislative Council of the North Western Provinces or of the Punjab would be useful, is still greater.

But the presence of these gentlemen in a room in which debates should be conducted

* The Maharajah of Putteealla, though a Sovereign Chief in his own State, holds lands under the British Government, and Dewan Dinkur Rao is also possessed of property in British territory. Their views upon some of our recent measures have been very shrewd and just. The open participation of such men in making laws for India is scarcely second in importance to the co-operation of the native gentry with us in administering the law.

conducted according to the forms of the present Legislative Council would be worse than useless, even if they consented to it, for it would make a mockery of a responsibility, which, if we are wise, we shall lose no time in establishing as real.

For these reasons, I recommend that in the Legislative Councils of the North Western Provinces and the Punjab, as well as in that of the Governor General, the business should be conducted as in a Committee, or Commission, and not in the form of set Parliamentary debate, and that the reports of the proceedings be made under the authority of the Government.

11. In respect to the functions to be given to the several legislative bodies, I retain the opinions expressed in my former Despatch. I think that it would be found quite practicable to divide measures of legislation in India into two classes: those of general administration, and those of local administration.

12. In regard to the latter, which would be those of most frequent occurrence, the rule would be, that if the revenue of the Local Government were to be directly affected by the Bill, the sanction of the Governor General in Council should be first obtained to its introduction, and that after this had been received, and the Bill had been passed by the Local Legislative Council, it should be sent up to be accepted, or rejected (in the latter case with reasons assigned), by the Governor General's Legislative Council. This precaution of a preliminary sanction is absolutely indispensable, if the public credit and financial responsibility of British India as a whole are to remain intact; and I do not know how the liabilities of the Empire can be broken up and distributed between several Local Governments, without breach of faith to the national creditor.

Measures of local administration not affecting the revenue would need no sanction from the Governor General in Council previously to being brought before a Local Legislative Council; and as to the liberty of introducing measures of any kind, there would, of course, be no distinction between official and non-official members; but, in all cases, a member should first obtain leave from his own Legislative Council to bring in his Bill.

13. As regards the other class of measures—those of general administration—I have, in my former Despatch,* mentioned such as would come under this head. If it should not be deemed advisable to enumerate them in detail in the Act of Parliament which shall constitute, or which shall give power to the Governor General in Council to constitute the new Councils, it would suffice to authorise the Governor General in Council to prescribe, subject to the approval of Her Majesty's Secretary of State, the classes of measures which, as affecting British India generally, shall be initiated only in the Legislative Council of the Governor General. But, in some way or other, I think it important that Parliament itself should recognise a distinction between measures which are, and measures which are not, to be initiated by local legislatures.

The list which I gave, though apparently long, would, in fact, leave the great majority of measures of interest in the hands of the local legislatures. At the present time, it is probable that the measures of the greatest importance and interest which could be introduced into the Legislative Council would be a Police Bill; a Bill regulating anew the functions and jurisdiction of native judges and magistrates; a Bill for extending the registration of deeds and contracts; a Bill for enforcing contracts for agricultural produce. I pronounce, here, no opinion whether such measures are necessary; but probably every one of them, except the Police Bill, in which financial considerations might be largely involved, would, under the system which I have proposed, be treated *ab initio* in the Legislative Council of Bengal, or of any other Province which required the measure, and would come up to the Legislative Council of the Governor General only to be accepted and registered as law, or to be rejected with explanation of the reasons for rejection.

14. Of measures at this moment before the Legislative Council, and which would come under the other head, and would, therefore, have to be initiated and made law in the Legislative Council of the Governor General, I can call to
mind

* See Despatch of 9th December 1859 (929).

mind only two—the Paper Currency Bill and the License Tax Bill. The mode in which such measures would be dealt with would be, by sending to each Local Legislative Council, for its consideration, the draft or skeleton of a Bill framed under the authority of the Legislative Council of the Governor General. Each Local Legislative Council would go into an examination of the Bill, very much as if it were a Bill of its own in Committee, and would report upon it to the Legislative Council of the Governor General. And, upon the receipt of all the reports, the general measure would be framed and made law by that Council.

15. The making of laws for those provinces which would have no legislative councils (that is, for non-regulation provinces) should be vested in the Legislative Council of the Governor General.

16. I will not go again into the question of cost. It is comparatively unimportant. The scheme, as I have now enlarged it, will be somewhat more expensive than that which I proposed in 1859; but the five Local Councils and the Governor General's Legislative Council will not, together, cost so much as the present Council.

17. I have referred, at the beginning of this Despatch, to the recent address of the Legislative Council to the Government of India, for the communication of certain correspondence between the Secretary of State and the Government, and also to the doubts raised in the Legislative Council as to the validity of laws introduced into the non-regulation provinces without enactment by the Council.

I hope that Her Majesty's Government will see, in these two incidents, reason for hastening to determine what the future machinery of Legislation in India, and its functions, shall be. Matters cannot long remain as they are without producing great inconvenience, and perhaps exciting heats which it will be difficult to allay, and which will injure and discredit us as a governing power.

It is now of little consequence whether, in giving effect to the Act of 1853, the Government of India did, or did not, overstep the intentions of its framers, and of Parliament, as regards the functions of the Legislative Council, or whether the view which the Governor General in Council has lately taken of the claims of the Legislative Council is constitutionally correct or not. The important object is, that an end should be put to all doubts, and that this should be done speedily.

I have, &c.
(signed) Canning.

Camp Sleemanabad, 26 January 1861.

Sir,

No. 3 A., Home Department.

IN my Despatch of the 15th instant, I considered the question of a change in the Legislative Council of India. I now proceed to offer my recommendations in regard to a change in the Executive Council of the Governor General.

2. The fault of the present constitution of that Council is the waste of labour and the delays that it entails. This has been mitigated of late, but not so much as it might be. It has arisen chiefly from the fact that the wording of the law and long usage appear to prescribe, that every act of the Governor General in Council, beyond those of mere routine (and not always excepting these), must be done with the actual consideration and concurrence of all the Members of the Council. This tradition was not long ago broken through, but not without misgivings on the part of some Members of the Government, as to whether they were not unduly divesting themselves of a responsibility fixed upon them. A division of departments has, however, to some extent taken place, and the result has been good.

3. I would recognize this division by law, and I would carry it out more distinctly.

4. For this purpose the law should declare that it shall be in the power of the Governor General to charge each Member of the Council with the direction of such department of the Government as he may think fit; and that, subject

to any regulations which the Governor General in Council may lay down, the orders of that Member of the Council should in that department be held to be the orders of the Governor General in Council.

5. It is not possible or desirable to define by law what questions should be submitted to the whole Council. Subjects constantly arise upon which it is quite right that a Member of Council should consult the Governor General, but which it would be a waste of time to bring before every Member of the Council. The practice should be regulated as in the English Cabinet, by good understanding and common sense, and by the paramount authority of the head of the Government. There is no fear that any important questions would be kept from the consideration of the whole Council by such a change.

6. The change would certainly not diminish the dignity and weight which should attach to a seat in the Governor General's Council.

7. No alteration would be necessary in the arrangements which are now made when the Governor General leaves Calcutta. One of the Council would become President, as now, but it would be more easy and more fitting than it is at present that the Governor General should take with him from time to time one or other Member of his Council, according to the objects of his tour, or the provinces he might be going to visit; and so long as care were taken not to weaken the President in Council too much for the discharge of the business left to be carried on in Calcutta, there would be great advantage in his doing so.

And this not to the Governor General alone; for it is most desirable that the Members of his Council, as well as himself, should see something more of India than Calcutta and those provinces only in which their early service may have been passed.

8. In respect to the appointment of the Members of the Governor General's Council, I have nothing to suggest, except that the old practice of selecting its Civilian Members from the Bengal service alone, should not be reverted to. You cannot concentrate in a body of two or three Members a general experience of all parts of India, but I know that no amount of individual ability and efficiency will compensate the disadvantage of a restricted field of choice.

I am sure that my Colleagues of 1856, 1857, and 1858 were as sensible as I was of the disadvantage under which we then laboured, from no one of us having practical knowledge of any Non-regulation Government whatever, or of any Regulation Government except that of Bengal.

9. I think it desirable that the Council of the Governor General should contain a member of the English bar. I should prefer one who had no other duties to one who was also Advocate General, though this would be no reason for not placing the Advocate General in the Supreme Legislative Council, as I have before proposed.

The difficulty of finding fit occupants for high legal offices in India is very great, and the salary will be an addition to the present cost of the Council. But I recommend that Her Majesty's Government take power from Parliament to appoint to the Governor General's Council two Members (instead of one), who shall not be Members of the Indian Civil Service, and one of whom shall be a barrister.

10. I am of opinion that with the new and distinct departmental responsibility which, if the foregoing proposals are adopted, will be fixed upon individual Members of the Council, the salaries of some of the secretaryships will admit of reduction. Those which now stand at 5,000 *l.* each might reasonably be reduced to 4,000 *l.*

I have, &c.
(signed) *Canning.*

EAST INDIA (COUNCILS).

COPY of the DESPATCHES from the GOVERNOR
General of *India* to the Secretary of State for
India, dated 9 December 1860, 15 January
1861, and 26 January 1861, respecting the
CONSTITUTION of COUNCILS in India.

(*Sir Charles Wood.*)

*Ordered, by The House of Commons, to be Printed,
5 June 1861.*

EAST INDIA (IMPORTATION OF SALT).

RETURN to an Address of the Honourable The House of Commons,
dated 7 May 1861;—for,

“COPY of a DESPATCH from Sir *Charles Wood* to the Government of *India*, dated the 28th day of February (No. 15) 1861, relating to the IMPORTATION of SALT; and LETTERS from the Government of *India* to Sir *Charles Wood*, dated the 15th and 20th days of March (Nos. 7 and 9) 1861.”

India Office, }
8 May 1861. }

FRAS. W. PRIDEAUX,
Secretary, Revenue Department.

(Separate Revenue, No. 15.)

To His Excellency the Right Honourable the Governor General of India
in Council.

My Lord,

India Office, London, 28 February 1861.

1. THE correspondence which accompanies your letter of the 23d July last (No. 20), informs me of the measures recently adopted, with your sanction, for the revision of the system of Salt Sales at Calcutta. By the rules previously in force, all tenders were required to be accompanied by a deposit in cash, bank notes, or bank post bills, to the full value of the quantity tendered for; and when, as was frequently the case, the aggregate quantity applied for exceeded the quantity available for delivery, a rateable deduction was made in the several tenders, and the balance of money, for which no salt could be supplied, was returned to the depositors. For instance, at the sale in last March, the quantity of salt available was 3,77,048 maunds, of the fixed value of 13,61,143 rupees; while the quantity tendered for amounted to no less than 13,46,600 maunds, and deposits were made to the extent of 48,61,634 rupees; so that a balance of more than 35 lacs had to be returned to the depositors; and this large amount was, consequently, for a time needlessly withdrawn from circulation, to the manifest derangement of the money market.

2. This circumstance having been brought to the notice of the Government by the Bank of Bengal, a plan has been arranged, in communication with that establishment, for obviating the inconvenience. The Bank propose that an account current should be opened in favour of a Government Officer, to which the amount of each tender should be carried, sufficient security being of course deposited with the bank. After the allotment of the salt shall have been made, a list of the successful applicants will be furnished to the Bank, with the amount due from each, on which cheques for the balance of each deposit will be drawn, and the amount repaid to the depositors, the sum then remaining in the Bank being the value of the salt which has been allotted. By this means, it is supposed that no disturbing effect will be produced on the circulation by the action of the salt sales, and the convenience of the arrangement, as regards the transaction of the business connected with them, is manifest.

3. I am aware that there are difficulties inseparable from the existing system of raising a revenue from the sale of home-manufactured salt, inasmuch as the selling price is regulated, not by the real value of the salt in the market, but by its actual cost to the Government, to which is added a fixed duty; and, as some of the cheaper descriptions of salt are, in fact, more valuable than others, to which a higher price is attached, there will always be a struggle to obtain the former sorts, on which a larger profit may be secured. In order, therefore, to limit the competition,

competition, and to prevent mere speculative offers, it has been found, and will probably continue to be found, necessary, that all persons tendering should be required to pay, or at least to show that they are in a position to pay, the full value of the whole quantity tendered for, notwithstanding that the quantity actually available for delivery to each applicant may fall considerably short of that specified in the tender. The arrangement which you have sanctioned, experimentally, appears to me to be well fitted to attain the object in view, without injuriously affecting the condition of the money market; and I desire that you will keep me informed of the results of its practical working.

4. But, in the course of the correspondence now under review, a much wider question is opened, namely, whether it would not be practicable and expedient to change the system on which the prices of salt are now fixed, consistently with the recommendations of the Select Committee of the House of Commons in 1836, with which, since that date, your Government has been enjoined strictly to comply.

5. It is true that, in the Despatch of the Court of Directors, dated the 4th January 1837, forwarding for your information and guidance a copy of the Report of that Committee, it was observed that "the object of the Committee being, that importers of salt should have the benefit of free competition, and not be subjected to the risk of being undersold by the Government purposely sacrificing a portion of its profit," it "will be attained by fixing the price at not less than the cost and charges, plus the duty. If, therefore, you should find any difficulty in carrying out the plan, on account of a too close approximation of the prices of different qualities of salt, you will, we conceive, act in perfect accordance with the views of the Committee in fixing the prices of the superior salts at more than the cost and charges, plus the duty, though you would clearly frustrate the object by fixing it at less."

6. I am, of course, aware that on subsequent occasions different views have been expressed; but, after a full and careful consideration of the whole question, I am disposed to think that the opinion entertained by the Court of Directors in 1837, as to the intent and meaning of the recommendation of the Committee of the House of Commons, was correct, and that it would be in no respect inconsistent with that recommendation if the salt put up to sale by the Government should be left to find its natural value in the market, provided only that no salt be offered at a price less than the cost and charges, plus an amount equivalent to the customs duty which an importer from this country or elsewhere is required to pay.

7. In order to carry out this view, it would not be necessary to revert to the system of auction sales, which, for several reasons, I consider to be objectionable. It would be sufficient, as at present, to advertise the quantities of each description of salt on hand, a minimum or upset price, consisting of the cost and charges, plus the duty, being stated, and to invite tenders from all persons desirous of purchasing salt, specifying the quantities which they wish to obtain, and the price, not being less than that advertised, which they are willing to give. The highest tenders would of course be accepted, and when several parties tender at the same price for a greater quantity of any description of salt than is available for delivery, a rateable distribution would be made amongst them. By an arrangement of this sort, the difference between the price of the superior salts, as now arbitrarily fixed, and their real value in the market, would "find its way," as remarked by the Board of Revenue, "into the coffers of the State, and not into the pockets of the merchants of Hautkollah and Tollygunge," without in any way increasing the price of salt to the native consumer. It is certain that the purchase and sale of the ordinary descriptions of salt, afford the usual commercial profit to those who deal in that article. The merchant who, under the present system, is so fortunate as to obtain an allotment of Tumlook or Hidgelee salt, sells it to the public, not at a price calculated according to the amount which he has paid for it, but according to the price which it will command in the open market, as compared with other descriptions of salt, whether home-made or imported from abroad. The argument, therefore, of the Lieutenant Governor of Bengal, that if Government takes a larger price for the salt than it now does, "in the end any advantage gained by the Government would be at the expense of the consumers," appears to me to be altogether untenable.

8. Another

8. Another objection raised by the Lieutenant Governor is, that "those to whom in strict justice the difference between the cost of manufacture and the wholesale value in the market belongs, are the actual makers of the salt. In a natural state of things it is this class which would obtain any enhancement of price consequent on the superior quality of the article they manufacture, and the peculiar demand for it." But, in a previous paragraph of the same letter (25th June 1860), the Lieutenant Governor admits that the Government is, "in practice, the only native manufacturer;" and it would seem to follow that the Government is fairly entitled to reap the profits of the manufacture.

9. No salt is to be sold at a price less than the cost and charges, plus the duty; but, beyond that amount, any price may be accepted which the applicants may be willing to offer. You will take this Despatch into your immediate consideration, as a suggestion rather than an instruction, and you will report to me the conclusions at which you may arrive.

I have, &c.
(signed) C. Wood.

Home Department, Separate Revenue, No. 7, of 1861.

To the Right Honourable Sir *Charles Wood*, Bart., G.C.B., Secretary of State for India.

Sir,

REFERRING to the 14th paragraph of the letter from the President in Council, No. 1, dated the 6th January 1860, we have the honour to state, that we have considered it necessary to direct a further increase of eight annas a maund in the duty levied on salt imported into the North Western Provinces, thus raising it to the maximum amount permitted by Act No. 1 of 1860, namely, to three rupees the maund. This being the duty which is levied in the Lower Provinces, the special customs line at present existing for the levy of an additional duty of eight annas a maund on salt passing eastward of Allahabad, will no longer be required.

We have, &c.
(signed) *Canning.*
Hugh Rose.
H. B. E. Frere.
Cecil Beadon.
R. Napier.
S. Laing.

Fort William, 15 March 1861.

Home Department, Separate Revenue, No. 9, of 1861.

To the Right Honourable Sir *Charles Wood*, Bart., G.C.B., Secretary of State for India.

Sir,

IN continuation of our letter, No. 7, dated the 15th instant, we have the honour to state, that we have considered it necessary to direct the augmentation of the rate of duty on salt imported by sea into any part of the Presidency of Fort William, from three rupees to three rupees four annas per maund of 3,200 tolas, and to authorise a corresponding increase in the wholesale prices of the salt in store at the several public depôts.

We have, &c.
(signed) *Canning.*
Hugh Rose.
H. B. E. Frere.
Cecil Beadon.
R. Napier.
S. Laing.

Fort William, 20 March 1861.

EAST INDIA (IMPORTATION OF SALT).

COPY of a DESPATCH from Sir Charles Wood to the Government of *India*, dated 28th February (No. 16) 1861, relating to the IMPORTATION of SALT; and LETTERS from the Government of *India* to Sir Charles Wood, dated 15th and 20th March (Nos. 7 and 9) 1861.

(Mr. John Tollenach.)

*Ordered, by The House of Commons, to be Printed,
9 May 1861.*

RETURN to an Address of the Honourable The House of Commons,
dated 22 March 1861;—for,

“COPIES of the DESPATCH of the Governor General of *India* to the Secretary of State for *India*, with its Enclosures, relative to the execution of IRRIGATION WORKS by JOINT STOCK COMPANIES, dated the 29th day of November 1858; REPLY of the Secretary of State to the above, No. 12 of 1859, dated the 24th day of March 1859; REPLY of the Governor General thereto, with the REPORTS of the Local Governments and Officers on the subject:”

“And, of any ORDERS sent to the Governor General on the receipt of the last-named Reply.”

India Office, }
9 April 1861. }

W. T. THORNTON,
Secretary, Public Works Department.

(*Mr. Vansittart.*)

Ordered, by The House of Commons, to be Printed,
10 April 1861.

COPIES of the DESPATCH of the Governor General of *India* to the Secretary of State for *India*, with its Enclosures, relative to the execution of IRRIGATION WORKS by JOINT STOCK COMPANIES, dated the 29th day of November 1858; REPLY of the Secretary of State to the above, No. 12 of 1859, dated the 24th day of March 1859; REPLY of the Governor General thereto, with the REPORTS of the Local Governments and Officers on the subject; and, of any ORDERS sent to the Governor General on the receipt of the last-named Reply.

Public Works' Department, No. 1 of 1858.

To the Right Honourable Lord *Stanley*, M.P., Her Majesty's Secretary of State for India.

My Lord,

I HAVE the honour to forward a copy of a Minute which I have to day recorded on the subject of concessions of privileges to irrigation companies.

2. I should have preferred to have addressed you on this important subject in concert with my honourable colleagues. But as I have learned only within the last few days that the Government of Madras, the Presidency immediately affected by existing schemes, had communicated its views to the Honourable Court so far back as May last, I am anxious that your Lordship should be put at the earliest date in possession of the result of my own consideration of the subject, as well as of the two important papers named in the beginning of my Minute.

3. Copies of those papers accompany this Despatch.

4. The originals, with a copy of my Minute and of this Despatch, will be forwarded to the Honourable the President in Council, in view to the expression of his opinions to your Lordship.

Allahabad, 29 November 1858.

I have, &c.
(signed) *Canning*.

MINUTE by the Right Honourable the Governor General, dated 29 November 1858.

Private Companies for Canals of Irrigation and Navigation.

I HAVE for some weeks had before me two valuable papers by Mr. Muir, Secretary to the Government of the North Western Provinces, and by Lieutenant Colonel Baird Smith, late Superintendent General of Irrigation under the same Government, on the subject of the Honourable Court's Despatch, No. 13 of 1857, regarding the concessions to be granted to private companies undertaking works of irrigation in India, and I had come to certain conclusions on this question, but I desired to defer the final expression of these till I should be in possession of the views of the Madras Government regarding it.

2. I have only now received these, with the Madras letter, No. 2264, dated 27th October, which also informs me that the views of that Government had been expressed to the Court as far back as May last, and that a copy of their Despatch had been sent to the Home Department at Calcutta soon afterwards. Of this, however, no communication had reached me.

3. My honourable colleague Mr. Grant, in his Minute of 10th March 1856, entered thoroughly into the reasons which exist against making over profitable privileges in irrigation to a private company, and those reasons I have not yet seen met and answered. But in discussing the subject now, I will, in the first place, assume that the Government in England is resolved to grant such concessions, and consider what general principles and limitations we should, under that assumption, lay down.

4. The late Court of Directors, in their Despatch, No. 13 of 1857, intimated their opinions on several fundamental principles as follows:—

1st. That the terms granted should be much the same as those which have been conceded to railway companies. That a moderate guarantee of interest should therefore be given on a specific amount of capital, to be applied to a well-defined project previously approved by the local Government.

2d. That, whilst the question how the profits of the contemplated works of irrigation should be calculated, required consideration, the system practised in the Madras and Bombay Presidencies, of obtaining a return on irrigation works, by simply raising the land assessment, must be abandoned. Returns should be derived from a simple sale of water.

3d. That Government, securing the private association from loss by the guarantee of interest, is entitled to share all profits beyond a handsome maximum.

4th. That the concession should be for a fixed term of years, after which, Government should be entitled to take the works at a valuation.

5th. That the companies receiving these privileges should be as completely under the control of Government as the Indian railways.

These may fairly be said to be the principles which the Court lay down in their Despatch.

5. Assuming that it is desirable and practicable to carry out the object in view through the agency of private companies, no objection can be raised to the guarantee of interest except such as will apply to all such guarantees. I do not think that capital could be had for such works without guarantee, until tangible proof should be given of the speed and certainty of the returns. Returns from irrigation are very unfamiliar to English people, and more than in the case of railways, it will be necessary, I think, to provide the comforting assurance of five per cent.

The guarantee is also desirable in the case of such works as we now speak of, as a sort of purchase of that right of control which the Government really must exercise, whether it give a guarantee or not.

6. The question of how the profits of the undertaking are to be assessed is a difficult one, and it is one on which, it will be seen, Mr. Muir and Colonel Baird Smith do not agree.

In the Madras and Bombay Presidencies, Government repays itself for the cost of irrigation works out of the simple enhancement of land revenue which follows the conversion of dry cultivation into wet.

In Upper India, such an enhancement probably takes place at the next settlement, the increased productiveness due to canal irrigation being one of the elements to be considered in resettlement; but there is a direct water-rate levied by the canal officers on those who use the water.

Colonel Smith considers that these sources of profit should be consolidated into a single water-rate; but Mr. Muir shows, I think conclusively, that this would not be feasible even in the North West Provinces.

7. Practically, the question at present concerns Madras. I do not believe that there will be any attempt to extend the operations of these companies to canals in the North West Provinces.

The Madras authorities have not, however, entered into detail upon this subject, though the Board of Revenue evidently considers that there would be great difficulties in the way of any change, even such as the Court of Directors had indicated.

8. It is almost certain that the water-rate, in whatever form, must at first be levied on the area irrigated. The more scientific system of levy on the measured supply of water would be difficult to combine with the Madras land revenue system, and perhaps difficult to combine also with their rough method in the distribution of water.

All therefore that appears to be absolutely necessary, is to fix a certain proportion of the revenue of irrigated land, which shall be considered water-rate, and which shall fairly form the source of the irrigating company's profits. I am satisfied that the collection of the water-rate, whatever its form, must be made by the officers of Government; and therefore I do not see that it is absolutely essential to introduce a change in the mode of levy.

9. The Honourable Court have, indeed, laid down that the profits are to have no connexion with the land revenue assessment, and should be derived from "simple sale of water." But the truth is, that the whole affair is as far as possible from being simple, or admitting of a simple solution. The plan generally indicated above is, perhaps, the simplest that is practicable. It makes the transaction a sale of water by the company to the Government at a certain rate per acre of irrigated area.

10. As regards the share of profits claimable by the Government, the Honourable Court have, I venture to think, taken very low ground. They say that Government "securing the private association from possible loss by guaranteeing such a minimum return as will be sufficient to obtain the subscription of the requisite capital, is certainly entitled to a large share of all profits beyond a handsome maximum." Surely this rests the claim of Government on far too narrow a basis, and though the grounds of that claim had been stated most clearly by the honourable Mr. Grant, in his Minute before referred to, the Honourable Court do not appear to have noticed that important argument.

11. The claim rests not on the grant of a guarantee, which might equally be pleaded as a reason for sharing the profits of a railway, but on the property of the State in the public waters, and (as Mr. Grant has said) in its direct pecuniary interest, through the land revenue, in the capacity of the country for agricultural development. To throw all this great interest of the State into the lap of a private company, is, in my opinion, what no Government can rightly or wisely do.

12. Doubtless the projectors of the Madras Company have been stimulated by Colonel Cotton's vivid pictures of the results of irrigation. They probably have been contemplating a minimum of excellent interest for their money, with a possible maximum of 30 or 40 per cent. even should Government insist on a modest share of profits.

But to concede anything like these last-named profits, whether as the whole or as a share of the results of irrigation, would be, I think, to err in the way denounced by Mr. Grant. And it will be well to name some maximum of profit for general application, beyond which the Government shall not share, but absorb the proceeds. The rate at which this maximum should be fixed, must depend, of course, on what is necessary to attract capital. But I should think that the certainty of five per cent., and the possibility of (say) 12 per cent., should be a fair attraction.

13. The profits of navigation might, perhaps, be assigned to the company without limitation.

14. The next point is, as to the period of the lease.

I agree with the Bombay Government, and with Colonel Baird Smith, that the term must be variable according to the prospects held out in each case. Colonel Smith has attempted to establish a sort of standard, by assigning 30 years as a fit term for canals of the character of those in our North West Provinces.

But considering that neither the western nor the eastern Jumna canals, even with the advantage which the former enjoyed in the comparatively small amount of capital that was expended on them, gave any direct surplus revenue during the first 15 years after they were undertaken, I must consider that the term fixed by Colonel Smith is too short for works of that character, though it may perhaps suffice for the more rapidly returning profits of Madras irrigation.

For works resembling those in our North-West Provinces, I have no doubt the term would require to be extended to 60 years.

15. Government, as in the case of railways, must have a power to purchase up the whole of the works at the market value of the stock. And it seems to me that there should be a more frequent provision for the exercise of this power than is found in the railway contracts. For example, in a 50 years' lease, the exercise of this power should be admissible at the 8th, 16th, and 25th years. I look on this as a most essential provision. The whole scheme is of so experimental a character, and may lead to results and complications so difficult to anticipate, that I consider it absolutely necessary that there should be a periodical provision of this kind for the determination of the engagement.

16. A question has been raised by Colonel Smith as to the propriety of conceding gratuitously the land required by such companies. But though it is not easy to say on general grounds why the expense of land should not be an item in the amount of capital on which interest is guaranteed, I think that the free concession of the land has hitherto been so generally assumed, that the effect of a change in that condition would be extremely discouraging to such undertakings.

17. And now, as to the most important point of all; namely, the degree of interference to be exercised by Government in the construction and management of these canals.

All who have to do with the system that involves this kind of interference in the Railway Department are sensible of its great inconveniences. But whilst in that department, the Home Government has pronounced its desire that control over expenditure in construction should be closely exercised, and that the control over the working of an opened line should be reduced to a minimum, in the case of irrigation works, whilst the same reasons exist for the exercise of close supervision over expenditure in construction, there are reasons ten times stronger for control over working.

18. Colonel Smith and Mr. Muir have ably illustrated this necessity; and the Madras officers, though they do not assist us with much detailed illustration, entirely agree as to the necessity. This is a subject very imperfectly understood in England, and I should wish to draw the attention of the Secretary of State very emphatically and particularly to Colonel Smith's and Mr. Muir's observations upon it. We must not allow ourselves to be deceived by any false analogies which generalising expressions may intimate between the relations of a railway company to its customers for carriage, and those of a canal company to its customers for irrigation.

19. When I consider, then, how closely any system of irrigation must be interwoven with the interests that most tenderly affect an Indian peasant, those, namely, which attach to his land, and how seriously and immediately the character of the management of such a system may affect the feelings and dispositions of the people; the openings for oppression by subordinate agents in many of the details of administration, not seldom complained of, even when that administration is in the hands of our own officers; the difficulties that beset such subjects as the right of passage, and the rotation of supply; the complicated, unforeseen, and perplexing questions which from time to time arise (such as that of the Tuc-cavee advances alluded to by Mr. Muir), requiring much more delicate handling than they are likely to meet with from a joint-stock company, or even from a government fettered by embarrassing engagements with such a company; when I consider, also, that though Government may rid itself of the immediate trouble and difficulty of such affairs, by handing over the irrigation of a district to a company, it can never divest itself of the responsibility which they involve; I conclude, that the interference of Government in the management of these works must be so close and constant, call it, if you will, so vexatious and intolerable, that such a system of double administration as would result, must be altogether impracticable. I deduce, therefore, that in such cases, the management must not merely be controlled by Government, but must be taken entirely into its hands.

20. Under such circumstances, the association will merely construct the works, and then retire from the field, receiving their guaranteed interest always, and in addition,

addition, the profits out of the water-rates up to a fixed maximum of 12 per cent., or whatever may be determined on.

21. If the engineering establishment for the supervision of the works could be so detached from more delicate questions of management and distribution as that the former might be left in the Company's hands, it would be well. But I do not see how this could be effected.

22. I have considered this subject with a strong desire to arrive at conclusions favourable to a scheme which has, at first sight, much to recommend it, and which has met with high consideration in England. I will recapitulate the conclusions at which I have actually arrived :—

1st. That the necessity of a guarantee may be admitted.

2d. That the concession of the land required need not be disputed.

3rd. That the rights of Government in the public waters, and in the development of wealth and revenue which may be derived from the application of these waters, are not to be hastily alienated by the grant of extraordinary profits of the increased productiveness of the land. The profits of the Company must be confined to a specified maximum rate per cent.,—say 12.

4th. That profits from the traffic of navigation may belong, without restriction, to the Company.

5th. That the Government of Madras (or in whatever Presidency the works may be commenced) should determine, on data to be approved by the Government of India, the scale of water-rate to be paid to the Company. These must at first, in all probability, be assessed on the area of land irrigated; eventually, they ought to be reduced, if possible, to a standard price of water by measured volume of discharge.

6th. That Government must take over the whole management of the irrigation after the completion of the works.

7th. That whilst the maximum rate of profit shall be fixed, the period of lease should vary according to the circumstances of the case and the promise of return. This should be decided by the Government of India after receiving the recommendation of the local government in each case. The terms of lease should vary from 30 to 60 years.

8th. That a right should be reserved to Government of taking over the whole concern at certain intervals, on paying the current value of the stock; and that in a lease of 50 years, this right should come into operation probably at the eighth, sixteenth, and twenty-fifth years.

23. These arrangements contain manifest seeds of difficulty; but I see no other course which is not beset with greater difficulties, if upon any terms the agency of private companies is to be employed in the provision of irrigation.

24. It is an obvious suggestion, that by all these arrangements that is achieved in a very circuitous way which might be done directly. We call in a company of speculators, pay them a handsome interest on their expenditure, encounter all the difficulties of controlling men who are yet not subject to our orders, and when their works are constructed we expect the Company to retire into the position of sleeping partners, deriving a certain and probably an ample share of the profits of the enterprise, whilst all the cares of management devolve upon the Government and its officers; whilst, by borrowing the money at interest, instead of guaranteeing interest to a company, the Government might execute the work on its own account, and reap the profits without participation.

25. The case is by no means analogous to that of railway. There are many solid objections to the Government coming practically and directly into the position of a carrying company; therefore railways, even if executed by Government, must, as soon as they are complete, be handed over to private parties to be worked. But with irrigation works the case is exactly the reverse.

Such works, even if executed by private associations, must, as soon as they are complete, be transferred to the direct administration of Government.

Is it then worth while to introduce this cumbrous agency?

26. The inducements to do so reduce themselves, I apprehend, to three:—

1st. The introduction of English capital.

2d. The relief of Government from the burden of organization and supervision over the construction of a series of works so vast as we desire to see developed in India.

3d. As long as Government acts on the existing system, by which the amount of expenditure on public works is liable to extensive fluctuations according to the state of the public revenues and the political events of the day, there must be a strong argument in favour of handing over to private associations as many works of improvement as possible. The Government, in entering into contracts of guarantee, binds itself into an expenditure on certain public works which shall be independent of fiscal fluctuations.

27. The first reason—encouragement to the introduction of English capital—I do not undervalue. Still, it is not merely English capital, but free and mature English enterprise which we desire to see introduced and developed in India; not a so-called private enterprise, which is always to lean on the guarantee and necessitate the interference of Government. Guarantee should be only the nurse of such enterprise in its infancy. And we have seen reason to question whether this free enterprise can be applied to works of irrigation, whilst the agricultural economics of India remain as they are.

28. The validity of the second ground—the supposed relief to Government—is denied entirely by my honourable colleague, Mr. Grant, in relation to the construction of railways, and too truly, according to present experience and practice. I am not without hope, that in that department a practical remedy may be found; but at any rate, when the railway is once complete, the cares of Government in a great measure cease. The case is different with works of irrigation.

29. The third argument is that which I feel to be most stringent; and it is one which I see is strongly felt by the Government of Fort St. George. It is one which leaves us only two alternatives if these works, so needful to the improvement of the country, are to be done at all. Either we must try to work through companies, in spite of all the sources of difficulty that I have indicated, or we must make up our minds to expend a fixed annual sum on such works, and to open special loans for this purpose, which shall be considered as securely settled in their object as is the capital of the railway shareholders which is deposited in our treasuries.

30. And if Her Majesty's Government should after all overrule the objections which have been raised, and decide in favour of the proposed companies, I would say that whatever is undertaken now should be limited to a considerable but well defined experiment. Experience may convince all, either that the difficulties besetting the extension of irrigation by such agency are too great to be overcome, or that we have over-estimated them; or lastly, that with different arrangements from any that have yet been suggested, they may be successfully encountered.

Allahabad, 29 November 1858.

(signed) *Canning.*

NOTE by the Secretary to Government, North Western Provinces, dated 29 October 1858.

Private Companies for Canals of Irrigation and Navigation.

THE subject, as regards canals for navigation only, is easy enough. There seems no objection to the same terms being given as for railways, excepting that I think the company should pay the full value of the land occupied. There is no reason why this item should not form one of the legitimate expenses of the company.

The question as regards works intended, either solely or in part for purposes of irrigation, is not so simple. It touches upon a multitude of points of deep importance to the country, which must be weighed before companies are created, or their functions determined; and many of which are liable, notwithstanding their importance, to be overlooked even by those who are familiar with the working of canals under Government agency. Lieutenant Colonel Baird Smith, C.B., is the only authority in these provinces who has entered carefully and elaborately into the discussion. Major Ramsay and Mr. Currie have perceived the dangers, but they have not worked out the causes of their apprehension at the powers which must be exercised by private companies charged with the management of irrigation and the realization of its revenue.

One great point to be borne in mind is, that the presence of canals produces a new and artificial change, both physical and social, in the country within its range. Irrigation, once provided, becomes to a great extent a necessity to the people. It is a fallacy to say that the question as between the company and the ryots is a simple case of sale; that, as in other cases of sale, the price will find its own level; that the ryot is free to buy the company's proffered article, or to refrain from buying. The ryot ordinarily has no option but to buy. The refusal of water, the closing of a main watercourse, would ruin villages before dependent on it.

For example, where there are no canals, irrigation is generally practised from wells, and many cattle are required to draw the water, often from a great depth. These are all displaced by the canal, which sends its watercourses into the very fields, or so near their level as to require little manual labour to raise it. The canal gradually renders the cattle unnecessary, and they disappear. The husbandman has no longer the means of drawing water, and to deprive him of canal water becomes virtually to deprive him of the possibility of irrigation. He has become absolutely dependent upon it.

Further, the increased productiveness of the land, and extended area of cultivation are followed by an increase of population. The presence of a canal, or large watercourse, raises the spring-level, and brings the water near the surface of the land, producing necessarily a complete change in the habits, dwellings, and necessities of the inhabitants. A prolonged failure of water, or the wilful stoppage of it, would thus produce an entire unsettlement in the social position of the people; a change quite as great as would be caused by some convulsion of nature changing the features of the country. It would immediately affect the productiveness of the land, and the population which had grown up in consequence of the increased productiveness would be reduced to want and misery. An artificial famine would result.*

It is abundantly evident, therefore, that the question is not one, as some of the writers of this correspondence would have it, of mere demand and supply of an article to be provided by a company.

And as these canals change deserts into a garden, so do they sometimes change prosperous and cultivated tracts into pestilent morasses. The canal, to throw off its network of irrigation at a sufficiently high level to flow into the fields, must run ordinarily above the country. The water percolates, and the soil in many places becomes waterlogged and unproductive; or the drainage is impeded, and the country flooded; or the natural levels of rivers are interfered with, and large marshes and fens created. These are not always confined to the immediate vicinity

* See a despatch by Mr. Thomason, dated 21st May, 1844, showing the calamities that would ensue from any oversight or blunder on the part of the engineers on the Ganges Canal. An artificial famine would ensue equally from any wilful diversion of the stream.

vicinity of the canal. The Sultanpore swamp, caused by the Muskurra and Gangroo torrents being dammed up to the level of the East Jumna Canal, and the consequent artificial fall, extends to perhaps 10 or 12 miles from the canal, and has absolutely depopulated whole villages, and produced as far as the eye can reach, a malarious barren morass, where there had always been flourishing fields and hamlets. I need hardly allude to the analogous evils on the West Jumna Canal, which have forced themselves upon the attention of the Government, after having for years been insidiously undermining the stability of a very fair estate.

Irrigation canals being thus such mighty and extensive causes both of prosperity and deterioration, are national concerns. The Government cannot escape from its responsibility in guiding and controlling them. It cannot devolve that responsibility upon any private company.

As water, in a tract brought within the influence of canals, becomes a necessity for the cultivators, the rate levied for its use must be limited just as much as we limit the rent of the land. The cultivators generally become entirely dependent upon the agents of the canal administration. Whatever that agency be, the Government must have a complete control in regulating the water-rate.

But it is not the mere fixing of the rate: the mode of levying it equally affects the people. Some sort of summary power or privilege must be conferred upon the collectors of the water-rent. In the Government canals a power analogous to that for the collection of land-revenue is given; and, indeed, such power is as salutary for the cultivator as it is necessary for the security of the revenue. There could be no greater calamity to the cultivator than to allow balances to accumulate till they are beyond his means to liquidate, and then to sue him for the amount. It would involve him in certain ruin.

Are the Government prepared to confer upon the agents of a private company such authority?

Mr. Thomason's strong opinion was, that the water-rate should be collected through the Tehseldars, thus reducing the number of Government agents with whom the people have to deal, and limiting them to the one well-paid and efficient agency to which they have been used. Mr. Colvin differed, and (I am disposed to think wrongly) determined that the canal should have its separate collecting agency—still it is a Government agency—acting under a control which is (not like a private company stimulated purely by motives, and naturally so, of private emolument and gain, but) guided by the desire to benefit the country at large, and a broad view towards the interests of all classes of the community. Can we look for this in the agents of a private company?

Then the system of assessment requires consideration. It has been found necessary on our canals to adopt a system of *tuccavee*, or advances for village works and repairs. This is collected on different canals by different modes, but in all by a rate over and above the proper water-rate. In a tour which I made through the upper Doab, in 1827, I found great and wide-spread discontent among the people, owing to the arbitrary mode in which this was assessed. I do not think that the cesses were excessive, but the cultivators resented the imposition as arbitrary and harsh. I found this discontent over almost the whole course of the Eastern Jumna Canal, and in a Memorandum* which I submitted to the Government, I recommended an entire change of system, substituting a fixed water-rate for these varying charges.

My proposals may have been right, or they may have been wrong. What I have adduced the point at present for, is to show how closely the manner of laying on even a moderate rate through an agency animated by the best intentions (and I can bear testimony to the devotion and high principle which characterized the authorities on this canal), may affect the feelings and disposition of the people. Such a power must not, I would submit, be placed in the hands of any private company.

Then there is further, the relative rights of different villages and cultivators to water when the supply is short. A system of *tâteels*, or rotation of opening and closing the water-gates, has to be established. When the demand is great, and the volume limited, it is impossible to meet all claims. The subordinate agency, to however extent rules may be laid down, have practically an immense power in

* A copy of this was sent to Colonel Baker, and is now in the Public Works Department at Calcutta.

in their hands. They can favour one with an extra flow of water, and they can starve another. The superintendent and his assistants are ever on their rounds to check these abuses; and it is only by the most active and determined supervision that they can be restrained. Can we look for at all the same impartial control and restraint on the part of the officers of a private company, whose legitimate sphere is to make money rather than to do justice?

Colonel Smith has also alluded to the difficulties surrounding the subject of the right of passage. The question is quite new in this country, and it will be long, perhaps, before it is adjusted in all its complicated bearings. It would be an embarrassing difficulty, of course, to any private company; but I do not think that this would create any insuperable impediment in its way. The officers of Government could adjudicate all such questions, though, perhaps some legislative enactment would be required to give the collector executive power in the matter.

In order to maintain the banks in order and prevent obstructions to the stream, the canal officers must have some magisterial or police authority. This is quite necessary, in order to obviate accidents which might produce, by floods, escapes, &c., the gravest consequences, arising either from carelessness, neglect, or wilful injury. These powers, as exercised even by the Government agency, which has no motives before it but the good of the people, at least, has no necessary inducements but to impartiality, are liable to occasional abuse, and need to be carefully watched. Could powers of this kind be given to the agents of a private company?

On the Ganges Canal, the amount of tuccavee, or advances for village courses (above alluded to), amounts to some enormous sum,—20 lacs, I believe. The villagers have generally entered into contracts to pay this by instalments. The Government has approved the postponement of the demand; but its collection will come some day, and then I am sure there will be great discontent. The fact is, that the people enter into engagements and sign papers, binding themselves to terms, which they either do not understand, or partly understanding, do not see the full bearing of. These are brought against them afterwards, and the unfortunate contractors find themselves tied hand and foot by their recorded agreement. Where the Government is itself the other party, the evil is not so great, because it desires to treat its subjects with equity and consideration; but one can easily perceive what an absolute hold over the people,—the facility of taking engagements from them, to be afterwards brought forward in Court,—would impart to any private company. Is it prudent to establish an *imperium in imperio*, such as this in India, where the people are notoriously so helpless in the independent management of their own concerns,—so prone to leave everything to the officers about them?

There is, further, the question raised by Colonel Baird Smith regarding enhancement of revenue (see his 17th paragraph). Our system is, no doubt, the right one, of having a separate water-rate independent of the revenue. But I do not see how the Government, so long as the present system of settlement continues, could guarantee “not to enhance the land rent,” on account of increased productiveness or extended cultivation. No enhancement of revenue, of course, can take place during the currency of a settlement, the zemindar takes the contract for all the lands within given boundaries, whatever the produce or extension of cultivation. But when a new settlement comes to be made, how is it possible to indicate what portion of increased productiveness is attributable to the canal, or what portion of extended cultivation has been, and would not equally have arisen from other causes? In Seharunpoor the cultivation has increased prodigiously since the settlement in 1837; the increase is general, and not confined to canal villages. Why should the Government adjust this assessment to the capacity of villages which have improved in the one case and not in the other. In a canal village, for example, how can it be proved that a tract of fields, brought under canal irrigation, would not to a great extent, if not equally, have been brought under well irrigation as the country improved and capital increased, even had there been no canal in the district. For example, in Shahjehanpoor and Gorruckpoor, which have no canals, the new tracts brought under tillage are liable to their fair share of the assessment. I can see no grounds why the tracts similarly brought under crop in canal villages should not be subject to their share of revenue demands also,

The rule introduced by Mr. Colvin of assessment at half the average assets, is

so fair and liberal, that I can see no equity in establishing deviations from it, even were the distinction proposed by Colonel Baird Smith possible, which, I think, it is not. The water-rate is one of those expenses of cultivation which is calculated by the people (just as the cost of bullocks, &c., is calculated in villages irrigated from wells), and deducted amongst themselves in the adjustment of rent. The cultivator pays the water-rate to the canal agents; he pays his rent to the zemindar. The Government assesses its revenue at the half of the aggregate rents received by the zemindar, and there is no reason why this proportion should prevail in villages irrigated from wells, and not in villages irrigated from canals. I mention this merely by the way, as I do not think that it affects the question of private companies.

Looking now to all the difficulties which I have adverted to above, to the magnitude of the collateral interests involved, and the minute interference which must be exercised, and power wielded, by the canal officers in matters affecting the life and daily concerns of the people; looking farther to the prominent position which the Government, through its own officers must assume in the control of the whole canal administration, and to the necessary conclusion that the company would be little more than the lender of the money for carrying out the undertaking, I cannot contemplate with any satisfaction or confidence, the measures in contemplation at home for encouraging the establishment of companies which have evidently larger expectations than that of simply furnishing capital.

I would submit, that a far more natural, and, at the same time, equally efficient plan would be, to open loans, if necessary, at increased rates of interest, for works of acknowledged utility and profit. The long experience of canals has proved, that there can be no risk where ordinary precaution against wild or extravagant plans is taken. The capital must be repaid in a not very long course of years, and then the Government has the work for its own, and its income a clear addition to the imperial revenues.

The objection to this has hitherto been, that large expenditure on such works has deranged the imperial revenues.

But why should such works be allowed to interfere with the imperial revenues at all? If a loan were opened by the local Government, and the work constructed from the capital thus raised, and the accounts of the work kept quite distinct from the imperial revenues and disbursements, then the latter would be in no wise affected, save that the revenues would eventually be swelled by profits of the canal, after those profits had repaid the capital raised by the loan. All that the imperial Government would have to care for would be, that no such project was sanctioned without careful ascertainment of its having been well considered, and that its success was certain.

I believe that capital is sometimes raised at home for public works by exchequer Bills, would it not be possible to introduce something of the sort in India? They would supply, to some extent, a paper medium.

The above remarks have been written very hurriedly; but I am anxious that these papers should not go before the Right Honourable the Governor General, without some attempt on my part to bring out the difficulties and disadvantages in the way of giving over projects involving so widely the weal or woe of the people to private companies, and to indicate a method which, as it appears to me, would secure all the benefits contemplated for the country, without any of those evils, or any risk.

(signed) W. Muir.

From Lieutenant Colonel *R. Baird Smith*, C.B., late Superintendent General of Irrigation, North-Western Provinces, to *William Muir*, Esq., Secretary to Government, North-Western Provinces, Allahabad.

Sir,

THE information applied for by me in my letter No. 836, dated 16th August 1858, to your address, having been supplied, I have now the honour to reply to your letter, No. 1090, dated 12th August 1858, forwarding a despatch from the Honourable the Court of Directors, on the subject of the employment of private capital and agency in the execution of hydraulic works generally in India, and especially

especially of canals of navigation and irrigation, and directing me to submit my views on this question for the consideration of the Right Honourable the Governor General.

2. With canals purely of navigation, there can, I apprehend, be little or no difficulty in dealing. Being simply lines of communication, the companies executing them, perform for the public, the functions of carriers only, and are thus placed in circumstances strictly analogous to those of railway companies. Private capital may therefore be attracted to the one class of works by similar terms to those which have sufficed to draw it to the other, and the same general precautions which experience may have shown to be necessary to prevent abuses of railway administration, would apply with equal effect to that of purely navigable canals. So far, therefore, as these latter works are concerned, I would be disposed to place them on a like footing with railways, introducing such modifications of terms and precautions as experience of the practical working of a guaranteed railway system may have suggested.

3. Canals of irrigation (using this expression as a general one, and including under it, all the forms of works employed for supplying water for agricultural purposes) seem to me, however, to be works whose relations to the State, and the community are so utterly different from those of mere lines of communication, whether these be navigable canals, railways, or roads, that they must be considered apart. The grounds of this conviction I now proceed to exhibit briefly.

4. In the papers on this question, which have come under my notice, it seems to have been entirely overlooked, that the State itself is the contributor of by far the most important element of working success in a canal of irrigation. As the sole proprietor of the waters of all rivers and streams on which no private or prescriptive rights have been established, the Government supplies the water, which it is the function of the private irrigation company only to conduct and to distribute. Hence, then, the Government thus bringing from its own property a contribution so vital to the scheme of works, holds towards an irrigation company a position essentially different to that which it holds towards a railway or navigable canal company. To the first, the article supplied by Government, is literally that alone in which it deals. Neither of the latter come under any corresponding obligation to the State, or recognise it as furnishing that material without which, their works must be abortive. On these grounds, therefore, I hold it to be clear, that the State has a right to share largely in the profits of all works of irrigation, these profits being derived from the sale of water which belongs to it only. Whenever agricultural irrigation has attained a high degree of development and the spirit of private enterprise is healthy and strong, the State, so far from being called on to provide guarantees for capital, receives high rates of payment from private companies for conceding to them the use of the volumes of water they require for the canals they desire to execute. Such a state of things has not yet arrived in India, but to overlook the possibility of its arriving, and to ignore the right of the Government to receive a fair equivalent for its water property, seems to me very inexpedient and uncalled for; such property is a dormant source of revenue, and, therefore of strength for good of the very highest importance, and on the largest scale. To alienate it rashly, or even to load it with unnecessary burdens, under some vague and indefinite impression that something must be done to develop the resources of the country, and to encourage private enterprise, would, I think, be of lasting damage. Such development and encouragement will best be secured, I conceive, by a scrupulous and cautious regard for the interests of the State, which are, or ought to be, identical with those of the community, and a liberal, though not extravagant, regard for the fair profits of those who give their capital for the execution of the works.

5. Assuming now, that the position of the Government as the sole proprietor of the public waters is recognised, and that in relation to these, its duty is to dispose of them in the way likely to be most useful to itself and its subjects, there seem to me to be three courses open to it. 1st. It may follow the course it hitherto invariably has done, and appropriate portions of the general revenue to works of irrigation (in common with other remunerative works), reserving to itself the profits resulting from such works:—2nd. It may open loans at the current rates of interest for special works of irrigation, executing the same by its own

agents with the capital so obtained, and again, applying to its own purposes the resulting profits; and 3d. It may concede to private companies the use of the public waters on terms protective of its own interests and conducive to theirs. The selection of the course to be followed seems to have been already determined by the action of the home authorities, and a decided preference given by them to the 3d plan above indicated; any lengthened discussions of the comparative merits of the three plans would, therefore be out of place, and accepting accordingly the decision in favour of the last, I conceive I will best meet the wishes of the Government of the North Western Provinces, by considering at once the conditions on which grants of water, the property of the State, should be made to private companies.

6. It would evidently be vain to attempt to prescribe conditions in detail for schemes which comprehend the entire extent of the empire, and may be in progress, under physical circumstances, as varied as their geographical positions. But while details are avoided, there are certain principles which may be laid down as common to all schemes of irrigation, and applicable under every variety of circumstances.

7. It seems essential that to arrive at these it should be clearly understood what the relation of an irrigation company to the agricultural community really is. Right knowledge on this point lies at the foundation of all right procedure with works of the kind, and I will, therefore, endeavour to furnish the means of forming a judgment regarding it.

8. All the plans of irrigation for agricultural purposes followed throughout the empire, range themselves, with scarcely any material exceptions, under one or other of the following classes:—1st. Canals of irrigation fed by running streams. 2d. Canals or channels fed from reservoirs or stagnant bodies of water. 3d. Simple inundation from rivers having border lands subject to submersion on all occasions of floods. The 1st class includes all the ordinary canals of India, having artificial channels such as those of the North Western Provinces, and the Punjab, the Cauvery and Godavery canals, the Kistna canals and various minor works in Madras, the Scinde canals in Bombay. The 2d includes the whole tank irrigation systems of Madras and Bombay, and the works of the same kind in Bundelkund and Central India as attached to the North Western Provinces. The 3d class is considered to have no artificial channels, but to operate by simple natural submersion, and is the least satisfactory of all the forms of irrigation prevalent, as being so little within control. It is fortunately of limited extent, and should continue under the exclusive control of Government agents.

9. The two first mentioned classes of works are those whose execution may most properly be entrusted to private companies. Both imply possession of the rivers of the tract of country operated on being given over in part, or wholly, to such companies, and a transfer of this kind becomes, in fact, the establishment of a monopoly of water, of greater or less extent, in the hands of an association of private persons actuated only (and rightly enough) by motives of commercial profit. I believe I am doing no injustice to the results of such a system, however, by referring to the whole history of monopolies as proofs, that their tendency is ever to the injury of the community and the unnatural benefit of the monopolist. In the case of such monopolies as are here dealt with, their influence on the comfort and prosperity of the native cultivators, is most intimate and direct. A company holding sole possession of the water supply of a district, or part of a district, has a power over individuals which can only be rightly appreciated by those who have been in an analogous position as superintendents of irrigation, and unless the exercise of such power is most rigidly watched and controlled, it will be perverted to purposes of fraud, exaction, and general oppression, which will make the presence of a company a curse to the country within which its powers are active. A large section of the agents of all such companies must of necessity be natives, and experience has shown that incessant supervision is required to prevent these men from turning their power into money, nor does it always succeed even when most conscientiously used. It seems to me clear, therefore, that, as Government places a company in relation to a section of the community as a monopolist of the supply of water on which the agricultural prosperity of that section depends, it is bound to satisfy itself, through a supervising agency of its own, that no avoidable evils are permitted to grow up; and the

the submission of the company to such supervision in all its acts and proceedings must be absolute and complete. On this point I would be very careful to leave no room for doubt or question.

10. The supervision above referred to would be held to apply to all executive details whatsoever, whether of works, revenue, or water police. The general principle having been fixed, special details for each locality must so vary that it is needless to enter upon them here. The local authorities will best advise the Government concerning them, and to them it may be left to do so as occasion requires.

11. As regards the manner of imposing water-rates, I am clearly of opinion that, as between the cultivators and the companies, this matter should be one simply of purchase and sale. The companies, acting under the supervision of Government, would fix certain rates on certain volumes of water, and the cultivators would purchase and pay accordingly. The companies would take precautions to have agreements with their customers in legal form, and the enforcement of such agreements must be left to the ordinary tribunals of the country to be recovered through them, like any common debt between man and man.

12. It will readily be observed, however, that in the dealings of an irrigation company with its public, there is none of that simplicity which characterises the dealings of a carrier company, whether railway or canal. The latter makes its charge for transport, the work charged for is done at once, is easily checked, and speedily closed. The cultivator, however, once making himself dependant on the company to which the water-supply of his district has been granted, must continue that dependence throughout the fiscal year at least, and unless he chooses to adhere to inferior cultures, probably it must continue so long as he cultivates at all. Fluctuations of the water-level, difficulties in insuring his receipt of the quantity of water he pays for, and all the sources of uncertainty with which canal officers are practically familiar, give a degree of complexity to the transactions of the cultivators with the irrigation company, which will be found very troublesome, and productive, unless managed with tact and consideration, of great irritation of feeling among the agricultural community; where, as a general rule, holdings in land are so sub-divided as in this country. There is, of course, a similar tendency to minute sub-division of holdings in water, and so the entire cultivating class to its humblest members becomes entangled in a web of obligation, which to them is very mysterious in many of its details. When such a system is administered by officers of the Government having no commercial interests whatsoever in the matter, and familiar with the habits, feelings, and tenures of the people, its evils are reduced, though I cannot say they are eliminated. It is impossible, however, to look without anxiety to the effects of the administration of such a system by the agents of a private company associated under commercial influences only, and at first, at any rate, almost necessarily unfamiliar with the people.

13. While I have said that the cognizance of cases between the companies and cultivators must be with the ordinary tribunals of the country, I am not ignorant of the disadvantages under which the latter must labour in attempting to settle questions, which must frequently turn on nice points in practical hydraulics, with which the presiding officers cannot be supposed to be familiar. In northern Italy, where the high value of the water for irrigation leads to a great deal of litigation, the ordinary tribunals are assisted in their decisions by a special class of engineer-advocates, or lawyers, which has grown out of the necessity for their aid. There is, further, an abundance of disinterested evidence available from the very large body of independent hydraulic engineers for which the country provides employment. Such aid, of course, cannot be had here, as probably, the only men in a district competent to investigate thoroughly the hydraulic questions that will arise, would be the agents of the company, and they could not be accepted as safe guides in decisions directly affecting the interests of their employers. The partial solution of the difficulty would probably be found in the appointment (where the interests involved were sufficiently large to justify it) of selected officers for the settlement of questions concerning rights in water; but no satisfactory general arrangement seems at present to be practicable, and I allude to the point mainly to indicate to the Government the difficulty it involves. It seems to me that, as a guarantee

against the administration of irrigation companies causing wide-spread or dangerous ill-feeling among the agricultural community, the Government should take power to assume to itself, at any time, the complete charge of the works on equitable terms. Such assumption may be temporary or permanent, according to the circumstances of each case, but a provision making it practicable seems almost a necessity.

14. The transactions of companies being in the nature of simple sales of water, the tendency of a free-trade in water thus established would be to determine the true commercial value of the article sold, and its introduction is evidently incompatible with the practice, so extensively followed in all the Presidencies, of enhancing the land rent on conversion of dry into wet cultivation. It would evidently be most unjust, that while the cultivator paid to the irrigation company its charge for the water he used, which may be held to represent its value, inasmuch as the company is likely to demand just as much as it can induce the cultivator to pay, the Government should increase this burden by making an increased demand on account of the change of cultivation. Yet for Government to surrender to the irrigation company the whole of the difference of rates between dry and wet cultivation, as ordinarily assessed, would be very uncalled for. Hence the necessity for the Government maintaining its right to the fair share of the profits that may result from the use of the water. What has heretofore been received under the designation of wet cultivation rates, would, after the establishment of companies for the supply and distribution of the water, be received as the Government share of the profits derived from the sale of such water.

15. In disposing of the water, it is, I think beyond question, that the rates should be imposed on the volume sold. The manner of measuring this volume is open to adjustment, according to local preferences. It may be made on the area of irrigation, and the quantity of water required for such area when occupied by crops of different water-consuming powers; or the water may be issued by a determinate unit of measure, as is done roughly now, and will ultimately be done accurately on the Ganges Canal, leaving the purchaser to do whatever he pleases with the volume of water he buys. Government having taken power to regulate such matters according to local preferences, I see no occasion to do more than indicate the superior convenience of levying rates on the volume of water supplied, and not on the kind of crops grown.

16. There is a question of the last importance to the growth of an irrigation system, which cannot be left in its present state if private companies are to be vested with the right of conducting and distributing water over districts. I refer to the "right of passage," as it is termed in irrigating countries in Europe, under which water-courses may be carried through private properties intervening between the lands to be irrigated and the channel of supply. No such right exists in India in any legal or definite form; and while the management of the canals of supply was in the hands of Government agents, the difficulty has been evaded, rather than met and provided against, by equitable provisions. Unless, however, one of the most sacred rights of private property is to be ignored, it seems impossible to let individuals dealing with a private company have the power of carrying their water-courses through their neighbours' estates without paying for the land they occupy; and, on the other hand, no scheme of irrigation can expand if individual proprietors retain the power of barring all traversing of their estates by others desirous of obtaining the means of irrigation. To reconcile these conflicting interests seems to be a necessary preliminary to the introduction of irrigation companies into the country; for if they are allowed to commence operations before the point has been equitably settled, they will meet with incessant opposition, and either cause bad feeling by overruling this, or have to suspend work till legal authority for action has been provided for them. I would, therefore, respectfully commend this question to the consideration of Government, as being one of the most serious in the whole subject under discussion, as affecting the private rights of every holder of property within the influence of the works executed by companies. It will be understood that the foregoing remarks have no reference to the land required by the companies themselves for the works they construct, but to that which their hundreds, or it may be, thousands of customers will require for their little channels; and I may state

state here, that the question of how best to settle this right of passage has given rise to more anxious consideration and more active discussion in the irrigating countries of Europe than any other in the whole range of the legislation of irrigation. Judging from the total silence regarding it in the papers that have come under my notice, there seems some risk of its being overlooked altogether in this country.

17. In considering the period during which the tenure or lease of a grant of water may be given to a company, we have some experience to guide us in the case of the irrigation canals of the North Western Provinces. The Western Jumna Canal, opened in 1821, and, therefore, now 37 years at work, has paid, by its water-rates only, all its current expenses, interest at five per cent. per annum on its capital, and exhibits a clear surplus, which has become available for the general purposes of Government, exceeding, in the last accounts I have seen, one crore of rupees, or one million sterling. This, however, is rather less than half its actual returns, inasmuch as the land rent of all villages deriving water from it has been heavily increased, solely on the ground of the facilities for rearing the richer crops which possession of its waters has secured to them. The surplus, after 37 years, has not been less than two millions sterling. The Eastern Jumna Canal, opened in 1830, and, therefore, now 28 years at work, has similarly paid all its current expenses, with five per cent. on its capital, and has a surplus of about one lakh. These are results from water-rates only, no credit having been given to the canal for the amount of enhanced land rent, its existence justified. As it is understood that wherever an irrigation company is established, the Government will not enhance the land rent, but share in the profits from the sale of water, I think that, as a general rule, the grants of companies should be terminable at 30 years, the Government renewing the grant again if it thought fit, or taking over the works at a valuation. I do not see, however, that it is necessary to fix any time for the duration of the grant until the project has been considered. It is not difficult to judge of the prospects of works, and the time should bear some proportion to these. Applicants for grants should be required to submit sufficient data for the formation of such a judgment, as a preliminary step, and the period of the lease settled accordingly.

18. As concerns the purely financial terms on which the agency of companies may be obtained, I am under the impression that Government will obtain much more trustworthy information on such points from its officers of the Finance Department, than I can pretend to give. Its object evidently is to make as fair and just a bargain for the working of its water property as can be done. Its position is very similar to that of a landed proprietor having valuable minerals on his estate, which, for reasons satisfactory to himself, he prefers to bring to market through the agency of a company, rather than directly by his own agents and capital. He will, of course, accept the lowest terms he can obtain compatible with substantial security; and the Government will probably act on the same principle. It seems to be considered that a guaranteed rate of interest is a necessary preliminary to obtaining any capital at all; and if this be so, and the agency of companies is indispensable, of course it must be given. Whether any further advantages are necessary is a point which I have not information enough to enable me to decide, but if they are, they should be, I think, in the form of a participation of profits up to a fixed maximum, after the attainment of which, all profits whatsoever should be paid into the treasury of Government as being the proprietor of the water on which they are realised, and in compensation for that enhancement of the rates of land rent, which it has an unquestionable right to receive on the means of irrigation being provided.

19. It has further been usual for Government to give the land occupied by the works of railway companies free of charge. Before doing so in the case of irrigation companies, it would be well to ascertain what this act implies. I am at present separated from the records of the irrigation department, and forced to trust to memory for details, but I think the annual charge for remission of land rent against the Ganges canal exceeds 60,000 rupees, representing, at five per cent. per annum, a capital of 1,200,000 rupees, of which, had that work been executed by a guaranteed company, and on railway terms, a gift would have been made to it by the Government. Of course, if capital cannot be obtained without such extra allowances, there is no choice except to grant them. But it

strikes me that the necessity for them should be satisfactorily established before they are given.

20. I need scarcely add, that all dealings regarding land should be exclusively entrusted to officers thoroughly familiar with the customs, and the land system of the particular province in which any company was to operate.

21. I am not aware of any other point on which I can at present supply any further information, as to enter upon all the details that will require to be attended by an irrigation company, would lead to an unwarrantable expansion of the subject. I am chiefly anxious that the complicated and delicate relations which such a company must hold to the most influential class in the Indian community, should not be confounded with the simple and easily conducted relations of a carrier company, whether railway or canal. In the latter case you deal with the people's goods and chattels for transport only. In the former you touch their daily habits of life, their dearest feelings as proprietors of land, and their most deep-rooted prejudices, a state of things calling for a degree of thought and consideration, which, I am constrained to say, do not seem to me to have been as yet given to the subject. With the decision of the home authorities, directing the immediate introduction of private agency into the irrigation department, before me, it would, I conceive, be improper for me to call it in question, but I may be allowed, as being very thoroughly conversant with that system in all its working relations, to regret that such an order should have been issued before the whole question had undergone more close and careful examination, it being evident to me that in the present unsettled form of many of its most important elements, causes of irritation, and sources of failure are painfully numerous.

22. I beg now, for facility of reference, to recapitulate the main points adverted to in this letter:—

Canals of navigation only, may be properly classed with railways, and dealt with on similar terms.

Canals of irrigation must be dealt with apart.

The relation of the State, as the sole proprietor of all public waters, to private irrigation companies, explained and discussed; the necessity of guarding its interests on such proprietary rights, earnestly insisted on.

Courses open to Government for utilizing its water-rights indicated.

Decision among these already made by the home authorities in favour of private companies working under a guarantee of a minimum rate of interest on expended capital.

Relation of an irrigation company to the district in which it is established, described to be that of a monopolist of the water-supply for agricultural purposes.

Classes of irrigation-works indicated which may properly be executed by private companies.

Consequent on the monopoly granted to companies, the necessity of absolute control of their operations by the Government insisted on.

Companies to be regarded simply as private associations for the sale of water on specified terms, and the cognizance of all disputes relating thereto, to be with the ordinary tribunals.

Relations of irrigation companies to the agricultural community further adverted to;—their complexity detailed.

Difficulties in dealing with irrigation questions by the ordinary tribunals adverted to.

Power to assume administrative charge of any companies' affairs to be reserved to Government, in the event of necessity of which the Government would be the sole judge.

No enhancement of land-rent to be made in districts wherein companies are permitted to operate, but Government to share in the profits from the sale of water in lieu thereof.

Sale by volume of water recommended,—form of measurement open to local adjustment.

Importance of the right of passage, and its present unsettled and unsatisfactory state adverted to.

Period of lease considered.

Details

Details of purely financial conditions not entered on, as the Government will obtain better information regarding them from other sources;—principles indicated.

The free grant of land required for the works discussed, and the necessity for having all questions connected with land adjusted by officers familiar with the habits, feelings, and customs of the people adverted to.

Conviction expressed, that the introduction of the agency of private companies for irrigation has been prematurely sanctioned, inasmuch as so large a number of important points are still quite unsettled.

I have, &c.

(signed) *R. Baird Smith*, Lieut. Col.,
Late Superintendent General of Irrigation,
North Western Provinces.

His Excellency the Right Honourable the Governor General of India in Council.

Public Works Department,
24 March (12) 1859.

My Lord,

THE papers transmitted with your letter of the 29th November last, regarding the nature and extent of the concessions to be made to irrigation companies, have been considered by me in council with the attention due, not less to the cogency of the reasoning than to the importance of the subject.

2. There is unquestionably much force in what is urged in your Lordship's Minute, and in the reports of Mr. Muir and Colonel Baird Smith; but it is assumed in those papers without sufficient ground that Her Majesty's Government have determined to carry out all works of irrigation in India by the instrumentality of guaranteed joint stock companies. The objections entertained by you to such a course were not unperceived by Her Majesty's Government; and it was not without considerable hesitation, nor until after mature deliberation, that it was nevertheless determined to grant a guarantee to the Madras Irrigation and Canal Company. This was done as an experiment which was felt to be imperatively called for, but which has not been adopted without due care being taken to confine it within prudent limits.

3. Numerous and obvious as are the objections to the employment of private companies in the construction of works of irrigation, the undeniable tardiness, however unavoidable, with which such works have hitherto proceeded in India, was considered to leave no alternative. When a private association offered to enter upon an undertaking which promised to add largely to the revenues of the State, and still more largely to the general resources of the people, but to the prosecution of which the means at the disposal of the local authorities were confessedly unequal, Her Majesty's Government felt it to be their bounden duty to make trial of the proffered agency, taking all possible precautions to remove or mitigate the apprehended evils.

4. It is not intended that a similar course shall be generally adopted until sufficient time has elapsed to show the results of this first experiment; there are also grave objections to the issuing of any further guarantees in the present state of the home money market.

5. In the meantime, however, the progress of irrigation, which, when undertaken with skill and judgment, is so certainly, so abundantly, and so speedily remunerative, need not on this account be arrested, but may be carried on, as you suggest, with the aid of borrowed funds. With this view, I would request you to consider whether recourse may not be had to special local loans, on a principle substantially the same, though apparently the converse, of that which of late years has been acted upon so successfully in Ireland. A landed proprietor in that country wishing to borrow money to improve his estate, applies to the Board of Public Works, who, on being satisfied by the report of the district surveyor that the proposed improvement is judiciously planned, and that adequate security is afforded by the estate, advance the sum required on mortgage at 6 per

cent. per annum, of which $3\frac{1}{2}$ per cent. is appropriated as interest, while the remaining $2\frac{1}{2}$ per cent. serves as a sinking fund to pay off the principal in twenty-one years. In India, the Commissioner, or other chief authority of a district, after consulting with the principal landowners and capitalists of the neighbourhood, might be desired to state what irrigation scheme was likely to prove most generally beneficial. Plans and estimates for the project recommended by the Commissioner having been approved by the local Government, an advertisement might be published in the Gazette, with notice that bonds would be issued for the amount of the estimated cost of the work. By this mode of procedure there would be sufficient security that the amount subscribed would be applied to no other purpose than the special one for which it had been raised. The bonds might either be declared redeemable by annuities for a term of years, or might be charged with interest of 5 per cent. per annum, while a further percentage, annually invested in public securities, was left to accumulate at compound interest, as a sinking fund for paying off the principal. In the distribution of the bond, preference should be given to the landowners and capitalists of the district. There would, I apprehend, be little risk in making immediate trial of this plan, in whatever part of India might be considered to hold out the fairest prospect of success.

I have, &c.
(signed) *Stanley.*

Public Works Department.—No 63 of 1860.

To the Right Honourable Sir *Charles Wood*, Secretary of State for *India*.

Sir,

WE have the honour to forward, for the information of Her Majesty's Government, 12 printed copies of the reports received from the local governments and officers who were consulted on the subject of the scheme of local loans indicated in Lord Stanley's despatch, No. 12 of 1859, dated 24th March.

2. The pressure of business arising from the new financial measures has hitherto prevented our taking the subject into consideration, but the question will be fully considered, and our views will be reported hereafter.

We have, &c.
(signed) *Canning,*
H. B. E. Frere,
C. Beadon.

Fort William, 28 August 1860.

EXTRACT from the PROCEEDINGS of His Excellency the Governor General of India in Council, in the Public Works Department, (General,) under date 3d August 1860.

PAPERS relating to Local or Special LOANS for PUBLIC WORKS.

READ again the following:—

Cons. (Gen.) 27th May 1859, No. 92.
" " 16th March 1860, No. 43.

No. 2132, dated 15 August 1859.

From *H. Young*, Esq., Chief Secretary to Government of Bombay, to Secretary to the Government of India, P. W. Department.

Cons.
No. 18.

I AM directed to acknowledge the receipt of your letter, No. 3466, dated 25th May 1859, forwarding copy of a Despatch, No. 12, dated the 24th March 1859, from the Right Honourable the Secretary of State for India, and calling for the views and suggestions of the Government of Bombay as to the prospects of the scheme of Local Loans indicated by Lord Stanley, and the modifications it might require in practice.

2. The attention of this Government has, on several occasions, been directed to the very important consideration of the means by which funds might be obtained for carrying out irrigational and other works which hold out an almost certain prospect of proving immediately and largely remunerative.

3. In a letter addressed to the Government of India, dated the 18th December 1858 (No. 4244), the Right Honourable the Governor in Council explained the general views entertained by this Government on the subject of the agency by which such works should be carried out. After stating at length the reasons which led his Lordship in Council to give a very decided preference to the execution of such works by the agency of Government officers, and on Government account, a qualified assent was given to the proposal for carrying them out by guaranteed companies in the following words:—

“But if Government are not prepared, or are not able to borrow money at 5 per cent. to expend it upon public works, which, if judiciously selected, and carefully executed, ought to return 15 or 20 per cent., then his Lordship in Council thinks it would be better to allow these works to be undertaken by a private company than to leave them altogether in abeyance. And if no private company can be found to execute great public works in India without a guarantee, he would rather grant the guarantee than that the public works should not be executed.

“But in this case Government incur all the risk of loss, while the company, protected from risk by the guarantee, enjoys all the prospect of gain.”

4. The scheme of “Local Loans,” now proposed by Lord Stanley, meets, to a great extent, the views above expressed, entertained by this Government. It leaves the execution and the management of the enterprise in the hands of the Government and its officers, and it provides for the eventual lapse to Government of all interest in the works executed.

5. I am, however, desired to state that the Right Honourable the Governor in Council does not consider that it will be possible to raise the necessary funds by “Local Loans,” if it is intended to imply by this term that any considerable portion of the capital is to be subscribed by the landowners and capitalists of the district. In this Presidency at least it would be vain to look to this source for the means of carrying out irrigational canals on a large scale.

6. His Lordship in Council is of opinion that the scheme of special loans, proposed by Sir Bartle Frere,* and communicated to the Government of India with letter No. 1431, dated 3d June 1859, is preferable in its details to that of “Local Loans,” suggested by Lord Stanley; both schemes are free from the grave objections which exist to the further extension of guaranteed companies; but in the opinion of this Government the inducements held out by Sir Bartle Frere’s scheme would be more attractive to capitalists, while the entire control and management of the works would be equally retained in the hands of Government.

No.

* P. W. Cons. Government of India, Agricultural, No. 5 of 9th September 1859.

No. 6141, dated 3 September 1859.

Cons.
No. 19.

From Under Secretary to Government of India, Public Works Department,
to Chief Secretary to Government of Bombay.

IN acknowledging the receipt of your letter, No. 2132, of the 15th ultimo, I am to request that you will be good enough to furnish this Government with a copy of the letter of the 18th December 1858, No. 4244, referred to in the 3d para. of your letter.

No. 2473, dated 24 September 1859.

No. 20.

From *H. Young*, Esq., Chief Secretary to Government of Bombay, to Secretary to Government of India, Public Works Department.

I AM directed to acknowledge the receipt of Under Secretary Captain Fraser's letter, dated 3d instant, No. 6141, and in compliance with the request therein contained, to furnish you with a copy of the communication of this Government, in the Revenue Department, No. 4244, dated 18th December last.

No. 4244, dated 18 December 1858.

No. 21.

From *B. H. Ellis*, Esq., Acting Secretary to Government of Bombay, to Secretary of Government of India, Home Department.

IN reply to Mr. Under Secretary Chapman's letter, No. 1167, of the 26th July last,* I am directed by the Right Honourable the Governor in Council to request that you will have the goodness to submit to the Government of India the following observations :—

2. In a letter which this Government addressed to the Honourable Court, under date the 10th June 1856 (of which copy is annexed), the Right Honourable the Governor in Council observed :—

Para. 13.—“We are not, however, by any means sanguine that, even with the most liberal terms, short of a guaranteed interest, we shall succeed in procuring the means of irrigation for Guzerat from private enterprise. Your Honourable Court will observe from the accompanying memorial, that the Irrigation Company considers the field a most unpromising one, looking upon it as “almost hopeless.” We ourselves have a very imperfect knowledge of the formidable natural obstacles to be overcome, and the political difficulties to be surmounted are as yet uncertain. We hope, however, that measures which we now contemplate, and which will hereafter be fully explained to your Honourable Court, may shortly so extend our information on these points, as to place us in a position to submit to your Honourable Court a matured opinion.”

3. The Honourable Court, in the 19th para. of their Despatch, No. 1 of 1857, as well as in that referred to in Mr. Chapman's letter under reply, have informed this Government that they await the expression of the “matured opinion” promised in the letter from this Government, quoted in the preceding paragraph.

4. It will be observed that his Lordship in Council contemplated the adoption of measures for obtaining such full information on the subject of the local obstacles to the introduction of irrigational works in Guzerat, as might enable him to submit a “matured opinion” on that specific point. That he has not hitherto been able to redeem this pledge, has been owing to the failure of every effort which has been made to secure the services of an officer of experience in irrigational works, for the purpose of making a scientific survey of the province, and reporting on its capabilities for admitting of a comprehensive scheme of irrigation.

5. The Government of India were addressed on this subject on the 12th July 1856, and requested to place at the disposal of this Government an officer of experience in irrigational works. In the lengthened correspondence which followed, the Government of India fully recognised the importance of the proposed measure, and held out hopes that they might be able to spare a qualified officer. These hopes, however, were not fulfilled, and this Government were eventually informed that, as the services of an officer of the Bengal Presidency could not be made available, an officer might be selected from this Presidency and deputed for

* Calling for an opinion regarding the agency to be employed in remunerative public works.

for the purpose of visiting the irrigation works of the North-Western Provinces, and placing himself in personal communication with Colonel Baird Smith and other canal officers.

6. Owing, however, to the urgent requirements of the military service during the late crisis, this Government have not been able to depute any engineer officer to the North-Western Provinces, and his Lordship in Council is still without such precise information as might enable him to express any decided opinion on the irrigational capabilities of the Province of Guzerat.

7. On the general question of the terms which should be offered with the view of securing the agency of private associations in the construction of works for irrigation, navigable canals, and similar remunerative undertakings, I am directed to state that his Lordship in Council would much prefer to see the great navigable canals and irrigation works in this country constructed, as they have heretofore been, by Government.

8. The result of these undertakings, some of which are upon a truly imperial scale, has, his Lordship in Council believes, been such as to encourage Government to persevere, rather than to abandon the field to private enterprise, for neither the Ganges Canal, nor the Annicuts on the Kristnah, Godavery, and Caverry rivers have been unremunerative; and he is satisfied that Government might largely increase their own revenue, while they would add to the general wealth and prosperity of the country by a judicious outlay on such works.

9. From the success which has attended the works just named, it is clear, in the opinion of the Governor in Council, that the mere fact of a canal or irrigation work being made by Government is not sufficient to ensure its being unprofitable, as those who judge merely from Scotch, and, perhaps, colonial examples, are apt to infer; the cases are totally dissimilar. In Great Britain and the colonies the Government have but a very small direct interest in improvements of this kind; here they are directly concerned in every acre of land of which the produce may be increased or conveyed to market. In Great Britain the Government possess no agency of their own for carrying out such undertakings; here there is a Department of Public Works, an organised body specially intended, and in most respects perfectly qualified for their execution. Besides, having an agency for the execution of these works, the Indian Governments possess in their revenue officers the only agency by which the water rate can be conveniently and economically collected. The Governor in Council believes that the establishment of a separate agency for this purpose, would be not only needlessly expensive, but that it would be extremely liable to abuse. In India, therefore, the Government would, his Lordship in Council is of opinion, best consult their own interests, and those of the ryots, by constructing public works by their own officers, and without the intervention of any other agency.

10. But if Government are not prepared, or are not able to borrow money at five per cent to expend it upon public works which, if judiciously selected, and carefully executed, ought to return 15 or 20 per cent., then his Lordship in Council thinks it would be better to allow these works to be undertaken by a private company, than to leave them altogether in abeyance; and if no private company can be found to execute great public works in India without a guarantee, he would rather grant the guarantee than that the public works should not be executed.

11. But in this case Government incur all the risk of loss, while the Company, protected from risk by the guarantee, enjoys all the prospect of gain. At first sight this certainly looks as if the Company had all the advantage of the transaction, but it is not so; for the Government, besides their direct interest in the extension of cultivation as the part proprietors of the soil, have an indirect interest in every thing which promotes the wealth and welfare of the country.

12. If the scheme is a good one (and it will be the fault of Government if any other is sanctioned) it is pretty certain that the guarantee will be only nominal. The Governor in Council doubts, indeed, if any guaranteed company will execute public works in this country cheaper than the Government; and much will, of course, depend upon the ability and honesty of agents, over whom a company in London can exercise but a very slight control; but if there is not gross mismanagement or speculation, the probability is that the Government will not be called upon to pay any portion of the 5 per cent. guarantee.

13. The Right Honourable the Governor in Council understands that Her Majesty's Government have granted a guarantee of 5 per cent. for 25 years, to the Madras Irrigation and Canal Company, which is alluded to in the Honourable Court's Despatch* to the Government of India, No. 13, dated the 9th September 1857. Any profit beyond 5 per cent. is, however, to be divided equally between the Company and the Government. This, his Lordship in Council is of opinion, is probably a better plan than that which was recommended by this Government when the scheme of the Western India Canal and Irrigation Company was before them, and I am accordingly instructed to recommend that equally favourable terms be granted to the Western India Company, if they are willing to undertake the construction of any one canal or irrigational work of magnitude which the Government may approve.

14. It

* Copy forwarded to this Government with the Honourable Court's letter, No. 9, of the same date.

14. It would not be advisable, the Governor in Council thinks, to give them, at all events in the first instance, more than one canal or work of irrigation to execute, for, at first, every thing will be new to them, and it will be better that they should train up a certain number of engineers, and that they should acquire some acquaintance with the mode of carrying on works in this country, before they engage in a variety of projects, if, indeed, it can ever be desirable that they should do so.

15. The remarks of the Honourable Court in the 8th para. of their Despatch to the Government of India, of the 9th September 1857, on the mode in which the profits of works of irrigation are to be calculated, appear to his Lordship in Council to be very just. If such works are to be executed by private companies, he agrees with Mr. J. P. Grant, whose Minute is quoted, that the profits of these works should be kept quite separate from the land assessment, and he does not see why the water supplied by a company should not be measured and charged for according to the quantity consumed. This, he thinks, would be not only the simplest, but the only feasible plan. The Governor in Council is of opinion that the water rate should be fixed so low as to render its payment by the cultivators a matter of certainty and cheerfulness; still as no demand on the part of the Government should be open to question, he considers that the levy of water rates should receive the sanction of legislation. There is at present no legal authority for the imposition or realisation of such rates in the Bombay Presidency. It is presumed that means could be taken to prevent the ryots from obtaining water surreptitiously, otherwise it is feared that the company would be liable to be defrauded.

No. 3577, dated 24 December 1858.

Cons.
No. 22.

From *H. Young, Esq.*, Chief Secretary to Government of Bombay, to Officiating Secretary to Government of India, Public Works Department.

THE Right Honourable the Governor in Council has had under his consideration the subject of your letter, dated 20th August, No. 4015 of 1858, and has directed me to submit to the Government of India the following representation :—

2. The territories under the Bombay Presidency have been hitherto happily free from insurrection, and the amount of subscriptions to the Government loan, shows that the confidence of the public in the stability and financial resources of the Government have not suffered diminution. The Governor in Council considers it most important that this well-judged confidence should, by all possible means, be encouraged, but he very much doubts whether it could be maintained without diminution, if the present suspension of public works be long continued.

3. Under these circumstances the orders of the Government of India, contained in your letter above quoted, which absolutely prohibit, for the present, the submission of any application for the relaxation of the existing restriction on public works expenditure, have caused this Government some anxiety, and have again attracted its attention to the question of employing private capital in the prosecution of public works, thus preventing the total interruption of all improvement.

4. This question has been already brought under the consideration of the Government of India in the correspondence ending with Colonel Melvill's letters as per margin. That correspondence related to a proposition by the Commissioner in Sindh, which, with slight modification, was approved by Government, for obtaining, by means of a special loan, the necessary funds for the carrying out of certain irrigational projects in that province.

5. The objections which were urged by the Government of India in your letter of the 30th April last, to the financial scheme submitted for its consideration, are admitted by his Lordship in Council to be valid, on the supposition that the Government of India are immediately prepared to carry on public works out of the proceeds of an open loan for general purposes. But if, as appears from your subsequent letter above quoted, the Government of India are unable, at present, to sanction expenditure for public works, the Governor in Council considers it of the utmost importance that some arrangement should be effected for their prosecution by means of private capital, and desires me again to express his conviction that it would be inexpedient indefinitely to postpone public works, because, under such terms as it may be necessary to grant to carry them out by aid of private enterprise, private individuals or companies would obtain part of the profit which would accrue to Government if they were undertaken by the State.

6. In

No. 2354, dated 27th August 1858.
No. 2810, dated 11th Oct. 1858.

6. In connexion with the subject of this letter, I am directed to refer to the correspondence in the Revenue Department, noted in the margin, and to the Despatch* addressed to this Government by Her Majesty's Secretary of State for India, relative to an application of the Oriental Inland Steam Company for cession of the land required for a proposed canal from Kurrachee to Gizree.

Letter from the Government of India, No. 1167, dated 26th July 1858.
Reply of the Bombay Government No. 4244, dated 18th December 1858.

No. 3751, dated 25th October 1859.

From *Rivers Thompson*, Esq., Junior Secretary to Government of Bengal, to
Officiating Secretary to Government of India, Public Works Department.

Cons.
No. 23.

WITH advertence to the letter from Secretary Lieutenant Colonel Yule, No. 3468, of the 25th May last, and to the Despatches from Her Majesty's Secretary of State for India which accompanied it, I am directed to communicate, for the information of the Government of India, the Lieutenant Governor's views and suggestions regarding the practicability and the expediency of raising money for the execution of approved public works, such as works of irrigation, for example, by opening special local loans, and applying all the funds thus obtained exclusively to the work for which each loan was raised.

2. In the first Despatch (No. 12, of the 24th March 1859) from Her Majesty's Secretary of State for India, the question was put generally; but in Lord Stanley's further Despatch, No. 15, of the 17th April last, the Government of India were asked to consider whether the views of Sir James Elphinstone and other gentlemen interested in the construction of works of irrigation in Shahabad and Gya, and in Bundelkund, did not present a case in which the scheme of special loans indicated in the previous Despatch (No. 12), might be advantageously adopted.

3. In reply, the Lieutenant Governor directs me to submit a copy of the documents marginally noted; the first of which contains the views of the Board of Revenue on the subject, and the second those of Mr. Fergusson, the Commissioner of Patna.

Letter from Board of Revenue, No. 338, dated 5th August 1859.
Letter from Board of Revenue, No. 476, dated 14th October 1859, and enclosure.

4. The Lieutenant Governor observes that he may possibly be mistaken in his understanding of the plan which Lord Stanley has suggested, but his understanding of it differs wholly from Mr. Fergusson's.

5. Mr. Fergusson, to whose reply the Lieutenant Governor begs to draw particular attention, understands the plan to be, that the landholders shall pledge their estates for the repayment within a certain number of years, and with interest to be paid annually meanwhile, of a loan to be raised in their neighbourhood, without any Government guarantee, which loan is to be laid out by Government officers in works of irrigation for the benefit of the estates pledged. If this be the plan suggested, the Lieutenant Governor thinks that the considerations stated by Mr. Fergusson are fatal to it. Money is not obtainable in India on such security at less than 12 per cent. interest. Landowners, if not also capitalists, though they will borrow on those terms and spend the money upon a marriage or some extravagance, would not be induced to borrow on those or on much easier terms, in order to improve their estates. And landholders, if also capitalists, as well as all capitalists not being also landholders, would rather lend their money to a stranger at 12 per cent., to be thrown away upon a *shrad*, than lend it to their neighbours at 11 per cent., to be spent in the improvement of an entire district. The Lieutenant Governor does not agree with Mr. Fergusson in thinking that, as a rule, the landowners would oppose any scheme of irrigation that would benefit their neighbours as well as themselves; but between opposition and either lending or borrowing themselves all the money required for the improvement of the land, there is a long interval.

6. The

* No. 4, dated 6th October 1858.

6. The Lieutenant Governor, however, does not think that this is the plan designed. A modification of Mr. Fergusson's view would be, that the loans are to be raised by Government on the security of the land. If so, they can be raised on the same terms as other public securities at, say 6 per cent., at this moment, or 5 per cent., or less, in ordinary times. This would make the plan more palatable to landowners, but the Lieutenant Governor fears it would fail in inducing all, or even the mass of the landowners of a great tract of country, such as a tract through which any considerable work of irrigation must run, to combine for the purpose in view. And the Lieutenant Governor apprehends that any scheme which pledges the lands in security for the loan, whether the pledge be to Government or to the lenders, involves the consent of all those concerned. Again, the Lieutenant Governor could not but fear that in practice the security in the hands of Government could not be very effectual, in the event of the work failing of financial success, which is the only event in which any security at all is requisite. Government, at whose advice the work was undertaken, and by whose officers it was executed, could hardly sell up the landowners, because the work proves a failure.

7. The Lieutenant Governor's understanding of the plan suggested by Lord Stanley is, that Government is to raise whatever may be requisite for an approved work by loan, upon bonds (transferable notes would be preferable) which are to be offered first to the local public of the quarter interested in the work, and afterwards to the general public; that all the money is to be applied exclusively to the work, and that the interest to be allowed is to be such as will provide for the payment of the principal within a definite time. He understands that no lands are to be pledged; but that the money is to be borrowed on the credit of the State, which will look for its remuneration to the profits it will directly derive from the work (in an irrigation work for example, by the sale of water), whilst the consequent improvement of the country will be an indirect gain to all. In describing the Irish scheme, mortgage of the land is mentioned; but there is nothing said about mortgage in the description of the Indian scheme suggested in Lord Stanley's Despatch, No. 12, dated the 12th March last. Such a plan as he understands Lord Stanley's plan to be, seems to the Lieutenant Governor to be correctly described as the apparent converse of the Irish plan, because in Ireland the Government lends instead of borrowing the money, and the landowner, instead of the Government, executes the work and runs the risk of its success; and it seems to him to be also correctly described as nevertheless substantially the same, because by both plans the Government runs no appreciable risk, and the country is improved by its assistance. If the Lieutenant Governor is correct in his understanding of the plan, he is of opinion that a more admirable plan could not be devised.

8. Indeed, in another letter, No. 3752 of this date, to the address of the Secretary to the Government of India, in the Home Department, a copy of which accompanies, the Lieutenant Governor has recommended, as strongly as he can, the plan of special loans for particular public works on the largest scale; and, on a previous occasion, whilst in the Government of India, he made the same recommendation when discussing the question of guaranteed companies. The plan suggested by the Secretary of State, as he understands it, is essentially the same, its speciality being that it localises the loan, which for works of moderate extent is an advantage. It has the further speciality of providing within a definite time for the ultimate repayment of the principal sum, which with many is a favourite condition, though the Lieutenant Governor does not himself attach great weight to it.

9. In conclusion, I am directed to state that the Lieutenant Governor respectfully recommends that the application of this system, as a general rule, in all suitable cases, be sanctioned forthwith, and that the first work to which it may be applied under this Government, be Captain Dickens's irrigation scheme for Shahabad. With such despatches as those of Lord Stanley's before it, the Lieutenant Governor is of opinion that the Indian Government would be responsible for any delay in acting upon so excellent a scheme as they advocate.

10. The enclosed copy of a letter, No. 3745, this day addressed to the Government of India, in the Home Department, contains an expression of the Lieutenant

tenant Governor's opinion on the general question raised by the late Court of Directors relative to the employment of the agency of private associations in the construction of remunerative public works.

No. 3745, dated 25th October 1859.

From *Rivers Thompson, Esq.*, Junior Secretary to Government of Bengal, to Under Secretary to Government of India, Home Department.

Cons.
No. 24.

I AM directed to acknowledge the receipt of your letters, Nos. 1736 and 1738, dated respectively the 26th July 1858, and the 3d January last, calling for an early expression of the Lieutenant Governor's views on the general question raised by the late Court of Directors, relating to the employment of the agency of private associations in the construction of remunerative public works, and particularly of works for irrigation and of navigable canals in India.

2. The delay which has taken place in giving full effect to the wishes of the Government of India in this matter is much regretted by the Lieutenant Governor; but it will be perceived that it has arisen chiefly from the unusually long period expended in the deliberations and inquiries of the Board of Revenue, whom it was deemed advisable to consult on the subject, with special reference to the circumstances of the districts under their control. Copy of the Reports* submitted by the Board are herewith forwarded.

3. The Lieutenant Governor observes that it should not be concealed that a company which undertakes a great and difficult work at one end of the world, being itself, with its managers, at the other end of the world, must always labour under a very great disadvantage, and that this disadvantage is, at the worst, where the work to be done at a distance is to be done in a country in which the life and health of European agents are so precarious as in India. But these are considerations which it is for the proprietors and supporters of companies to weigh. On the part of the Government of the country where the work is to be executed, there cannot be a doubt, the Lieutenant Governor thinks, that all proper facilities should be given both to private individuals and private companies, in the construction of public works which, in the opinion of that Government, will be useful to the country, and in the opinion of the projectors, will be remunerative to themselves. In India the advantages of drawing English capital into the country are so manifest as to require no argument.

4. The only practical question is as to what are proper facilities. No one questions that in such cases legal facilities for obtaining land, realising fees, tolls, or other profits, and like objects, are proper. So also, probably, no one doubts that when the work will be useful to Government in some manner which will not produce a corresponding return to the constructors of the work, Government ought, in some way or other, to subscribe to the work in proportion to the benefit it will derive from it. But in India the practical question is not in respect of facilities of this undoubtedly legitimate nature; the practical question is the guarantee, and the question of guarantee really is this—shall private individuals be allowed to construct works with public money, with the same chance of deriving profit from the works over and above bare interest on the outlay, that they would have had if they had constructed them with their own money, on the ground that besides being a good speculation for the projectors, the works they propose to construct with the public funds will also develop the resources of the country, and that the projectors bind themselves to raise for Government, in the way of a public loan, all the money required.

5. It may be presumed that no one will deny that the question, as stated above, is stated with strict accuracy; and that for all parties concerned, money raised on the credit of Government, and paid into the Treasury in return for an annuity payable by Government, ceases to be private, and becomes public money as the subscribers cease, in so far as that money is concerned, to be capitalists, and become Government annuitants. Such money differs in no way from money borrowed by Government, and spent upon a public work executed by itself, except in there being certain extraordinary conditions attached to the transaction, infinitely more favourable than a subscriber to an ordinary public loan obtains or requires, and therefore, so far in a financial view, unfair to the public, whose credit has been equally staked, and staked to an equal amount in both cases.

6. In the particular case of the Indian Railway guarantees now in force, these extraordinary conditions, substantially and effectively, are that if the profits of the work exceed the fixed rate of interest (which was the market rate of the time for ordinary public loans), the subscribers gain the whole difference; and if the profits fall short of that rate, the Government loses the whole difference; and, moreover, that the subscribers can whenever they please, at a moment's notice, force Government either to pay them back the whole capital subscribed (no matter what may be the financial position of the Government, and of the whole

* Letter No. 342, dated 29th July 1859, and enclosure. Letter No. 425, date 9th September 1859.

whole world at the time), or to give them instead an equivalent terminable annuity, receiving over in return a work which, on the supposition, has proved worthless.

7. In fact, the game which the Government plays with the public money is this: "heads go for nothing, tails we lose," a game at which the richest State must be ruined if it plays long enough. For the perfect success of a public work is a matter which cannot be reduced to a certainty. If that were possible, all pretence for the necessity of giving any extraordinary encouragement whatever to the undertakers of such work would be at an end. Amongst a large number of works it is certain that some will fail of perfect success. There are some chances more or less of the failure of every human project, and on that fact the guarantee system is founded.

8. This being the nature of the guarantee system, the Lieutenant Governor recommends that no new guarantees of the same sort be given for any object whatever. He is convinced that the consideration, in return for which it has been thought expedient to make, on the part of the public, these ruinous bargains, is fallacious. It is by the work, not by the Company apart from the work, that the resources of the country are developed. The credit of Government, pledged to the same extent, will raise the same amount of money without, as with the intervention of a Company; and it is the money, and not any juggling that companies can perform, which makes the work. All works that have ever been projected in India could have been or could be made by the Government on the spot, as well and at least as cheaply as by joint stock companies in London. It is in fact the raising of the money by pledging the credit of the State, and the devotion of that money to a public work, which develops the resources of the country. Therefore, the improvident part of the bargain with companies is conceded for no real consideration whatsoever.

9. The proposal of the Madras Canal and Irrigation Company, alluded to in the late Court of Directors' letter of the 9th of September 1857 (and since accepted by the Home Government), is of a less improvident character, as thereby the profits, if any, beyond the guaranteed interest, are to be equally divided between the Company and Government. Possibly, if the matter were always managed with consummate wisdom, the practical result of this system, if universally adopted, might be to secure Government from loss on the whole, as it may be expected, in the undeveloped state of India, that the successful risks will be double the unsuccessful risks. Still this would be a fair bargain only if the guaranteed interest were half the market rate at which a common loan could be contracted. But if, as the Lieutenant Governor concludes, the design is always to guarantee besides a share of any surplus profits, the full market rate of interest (as in the case of the railways, and of this Madras Irrigation Company), all that can be said of the new plan is that it is less improvident by half than the old one. To use again the homely expression above used, the game is in this case,—"heads we win half the stake, tails you win the whole." Why should a State, impelled by no necessity, and bribed by no consideration, play such a game at all?

10. It does not appear from experience that in matter of fact the joint stock company system does afford any practical facilities in raising in London money for which the Indian Government pledges its credit. The result of the late 5 per cent. loan operation in London, and the present quotations of the stock of that loan, as compared with the quotations of 5 per cent. stock of the several guaranteed railways, seem to prove that the practical inducement to capitalists is a long term, during which they are secured good interest at a fixed rate; and that the contingency of extra profits at some future and distant time goes with them for nothing. The 5 per cent. guaranteed annuities, with the chance hereafter of profits besides, are selling for less than the simple 5 per cent. annuities.

11. Mr. Cockburn, the Commissioner of Cuttack, in the papers now submitted, concisely expresses the argument of those who support the guarantee system. He says that the Government have neither the money nor the men required to execute the works themselves. The answer is, that it is true that the Government have not the money, till it is raised by the pledge of the State credit, whether the complicated system of guarantee or the simple system of loan be adopted; but that in either case the money for the work is equally forthcoming as soon as the credit of the State is pledged for it; and that is true that the Government has not the men before they are hired, any more than a private company has; but that as soon as the money is forthcoming, the Government has much greater facilities than any private company has in hiring the men.

12. On the whole subject, the Lieutenant Governor's firm opinion is, that when the Government desires a great public work to be constructed, which from its nature is unsuitable for a private company, or which no private company can be induced to undertake at their own risk, a loan should be raised in London as well as in India especially for the work, warranted not to be paid off for a certain considerable number of years, the Government pledging itself to employ the whole amount raised only upon the work in question. In this way it appears to the Lieutenant Governor that every real advantage will be combined, which can be obtained when Government undertakes the risk of a work, which it does equally under the guarantee system, and under this system; and that the ruinous improvidence, and all the other evils of the guarantee system, with its double management, and other complications, will be avoided. Private persons especially interested in the work will have an especial inducement to subscribe to the loan, and the money thus raised will be devoted to the work, whatever may be the subsequent position of the general finances, as

certainly

certainly as in the case of money paid into the Government Treasury for the work of a guaranteed company.

13. The Lieutenant Governor cannot agree with the Board of Revenue in thinking that roads are a class of works which it is desirable to entrust to private associations, and he agrees with them in thinking that works of irrigation on a large scale, extending over large divisions of the country, should be retained in the hands of Government.

No. 3752, dated 25th October 1859.

From *Rivers Thompson*, Esq., Junior Secretary to Government of Bengal, to Secretary to Government of India, Home Department.

Cons.
No. 25.

THE Bengal Chamber of Commerce having obtained from the Board of Revenue a copy of the Despatch,* No. 13, dated the 9th September 1857, from the late Court of Directors, relative to the employment of the agency of private associations in the construction of remunerative works of public utility, has taken the opportunity to urge the subject upon the attention of this Government with reference to a proposition for the construction of wet docks for the shipping of the Port of Calcutta.

2. I am directed by the Lieutenant Governor to forward herewith, for submission to the Government of India, a copy of the two letters† received from the Bengal Chamber of Commerce, and to communicate the following observations on the subject:—

3. It will be seen from the documents enclosed, that in the opinion of those interested in the plan of wet docks, three concessions by the State are considered indispensable to its effectual accomplishment:

1st. That the Government guarantee a certain rate of interest on the paid-up capital of the Joint Stock Association.

2d. That a grant of land for the site of the docks, warehouses, offices, and other necessary buildings be sanctioned on the conditions now observed in the case of the railways.

3d. That Government, by legislative enactment, secure for the association an amount of revenue by means of certain authorised charges on the shipping of the port, as dock dues, and as wharfage rates on all goods, produce, and other property passing through the docks.

4. As respects the first condition, I am directed to refer to my separate letter, No. 3745, of this day's date, in which is conveyed the Lieutenant Governor's opinion on the general question of imperial guarantees, from which it will be seen that the system of guarantees appears to him to be very objectionable. He is therefore unable to support the first proposition which the Chamber of Commerce has submitted. If it is seriously doubtful that the profits of docks, derived from the payments of shipmasters who voluntarily make use of them, will amount at least to the common interest of money invested in the public securities, then it is doubtful that money spent in constructing them would produce an equivalent public advantage in the present state of trade. In that case it is indeed unwise in private persons to sacrifice their money in building docks; but it is on the same ground equally unwise in the Government to sacrifice the public money in the same manner. The public can derive no benefit from docks, except indirectly, from the shipping and trading interests having derived benefit from them. And if the benefit to the shipping and trading interests is not worth the price of the docks, the benefit to the public cannot be worth more. On the other hand, if it is assumed as highly probable that the benefit from the docks will exceed their cost, and if nevertheless private persons will not invest their money in them, private persons have no right to draw profit from them; and the State, by whose money, in one form or another, the work in that event must be made, if it is made at all, should have the chances of profit, as well as the chances of loss in return.

5. The second condition seems to the Lieutenant Governor to be wholly dependent upon the first, as it presumes a guarantee, and the other conditions of the contracts with the railway companies; and it seems to the Lieutenant Governor that a dock is such a very different thing from a railway, that even many who approve of the Indian railway system may see reason to doubt the applicability of the same system to a dock company. There is no more reason against the Government managing a wet dock than there is against its managing the port itself, of which indeed, substantially, a wet dock will be a part.

6. The third condition is one which, in the Lieutenant Governor's judgment, will be universally assented to.

7. On the whole, the dock project appears to the Lieutenant Governor to be one which ought, if possible, to be executed by a private company, but with no guarantee from Government.

8. But

* *Vide* your Office letter, No. 1736, dated the 26th July 1858.

† Dated respectively the 29th December 1858, and 26th of May last.

8. But though not guaranteed by Government, it does not follow, the Lieutenant Governor remarks, that the company must be quite disconnected with the Government; nor does it follow, that although a company quite disconnected with Government, and enjoying no guarantee, cannot be formed for the purpose, a company connected with Government, and enjoying the safeguard of Government directors in its management, might not be formed without a guarantee. It is found that any number of gentlemen are readily procurable to declaim, even in august places, against the interference of Government and its officers in the management of great Indian joint stock companies; but it is not found that these gentlemen are more willing than London capitalists generally to risk their money in great Indian joint stock companies, with the management of which Government and its officers have no concern. The Lieutenant Governor thinks that it is to be inferred that the indirect effect of the guarantee, namely, the Government check and control which of necessity it involves, is with the London capitalist, having Indian companies in view, a great part of the advantage of a guarantee. This check and control, in a sufficiently practical form, is obtainable without the inconvenience of double management.

9. The Lieutenant Governor recommends, therefore, that the plan approved by the Bengal Government in 1846 be attempted, that is, a company chartered and regulated by law, in which Government should take shares, with a power of nominating a portion of the directors, as in the cases of the banks of Bengal, Madras, and Bombay, institutions which have succeeded perfectly.

10. Should this attempt fail, it may then be considered whether docks should not be constructed by Government, in the way of an improvement of the port, by means of a special loan, on Lord Stanley's plan.

11. Until the Government of India announces the view it takes on this point, probably it may be thought that it would be premature to appoint a dock committee, as proposed by the Chamber of Commerce.

No. 338, dated 5th August 1859.

From *E. T. Trevor*, Esq., Secretary to Board of Revenue, Lower Provinces, to Secretary to Government of Bengal.

In obedience to Government order, No. 2283, dated 21st June last, I am directed by the Board of Revenue to submit the following Report on the project of raising money by means of local loans for works of irrigation. Upon the question of constructing irrigation works in Shahabad and Behar, the Board have consulted the Commissioner of Patna, and will submit a report on receiving the Commissioner's reply to their communication.

2. The Board are of opinion that the proposed plan might be safely tried in some districts, such as Behar, Shahabad, Patna, Monghyr, Bhaugulpore, Beerbhoom, and perhaps Bancoorah, where irrigation works, if judiciously and economically constructed, would no doubt yield very profitable returns, and would be of immense advantage. But they doubt, in the first place, whether the native landholders in such districts would see the advantages of the proposed works, so as to be willing to subscribe to the local loans; and the Board would much deprecate the interference of any public functionary to interest them in the matter, or to point out to them the advantages to be derived from such works.

3. The Board do not think the Commissioner to be a proper officer to approve of and submit schemes of irrigation to the local government. This must be vested entirely in the hands of a scientific officer appointed for such purpose, and to him should be left the preparation of the plans and estimates. The Commissioner's interference should be confined to the fact of such works being wanted by or agreeable to the landholders and others in the districts under him.

4. If such works can be brought into play by the means proposed, they must be executed under the direct supervision of the Government, by an officer vested with full powers under the law for taking lands for public purposes, and when executed, the supplies of water for irrigation, the levy of the water rents, and the management and repairs of the works, must all be kept in the hands of the Government, as otherwise the works would be injured or neglected, and the rents realised with much difficulty.

No. 476, dated 14th October 1859.

From Honourable *A. Eden*, Officiating Junior Secretary to Board of Revenue, Lower Provinces, to Secretary to Government of Bengal.

In continuation of my letter No. 338, dated 5th August last, I am directed by the Board of Revenue to submit the accompanying copy of a Report from the Commissioner of Patna, No. 171, dated 14th ultimo, on the subject of constructing works of irrigation in the districts of his division.

No. 171, dated 14th September 1859.

From *H. Fergusson, Esq.*, Commissioner of Patna Division, to Secretary to Board of Revenue.

I HAVE the honour to acknowledge the receipt of your letter No. 118, dated 5th August 1859, and its enclosures, desiring my opinion as to the practicability of certain schemes for the irrigation of the districts in this division.

2. The scheme which it seems necessary for me especially to notice is that alluded to in the fifth paragraph of the Despatch from the Right Honourable the Secretary of State for India, No. 12, dated 24th March 1859, suggesting the raising of money to defray the expense of irrigation by means of special local loans.

3. The point for consideration is whether a system of irrigation could be successfully carried out by means of local loans, raised without the security of a Government guarantee on a principle substantially the same, though apparently the converse of that which of late years has been acted upon so successfully in Ireland.

4. The plan in Ireland is stated to have been, for a landowner wanting money to improve his estate to apply to the Board of Works for a loan, which, under certain conditions, was granted to him from the Public Treasury, at a rate of interest which cleared the Government from loss, and also repaid the loan itself in a certain number of years.

5. The plan proposed for India seems to be that the Commissioner shall decide what irrigation scheme is likely to prove most generally beneficial. This is to be done in consultation with the native landowners and capitalists, who, as a rule, never can be persuaded to tell any official their real opinions and feelings. The Commissioner having procured plans and estimates, and the approval of the local Government having been given, an advertisement in the "Government Gazette" is to be issued, calling on the public to subscribe or to take shares, aggregating the estimated cost of the work, such shares to bear interest at the rate of 5 per cent. per annum; "while a further per-centage annually invested in public securities is left to accumulate at compound interest as a sinking fund for paying off the principal."

6. I could not recommend the introduction of either of these plans into any part of India with which I am acquainted.

7. As I understand it, the only security for the money to be raised is the estate to be improved. But money cannot be raised in Behar, on such security, at a lower rate than 12 or 15 per cent. No native would lend the money at a lower rate, excepting under a direct and full Government guarantee. It is certain that the native capitalists here seldom realise less than 12 per cent. by their ordinary transactions. The Commissioner and the Government and the "Gazette" would cause a publicity which all native capitalists would shun, even were rates equal to their ordinary gains offered them for the loan of money with which to carry on irrigation schemes. I greatly doubt there being many native railway shareholders under the present 5 per cent. guarantee. The enterprising capitalist of Behar is a different being from the enterprising capitalist of Liverpool or London. Capitalists in Behar, who do not employ their money in banking and trading, bury it or invest it in land; and it will take years, I had almost said centuries, to teach them to leave their old beaten track and invest in railways or irrigation schemes. They always doubt every thing new.

8. What I have already stated appears to me fatal to the proposed plan; and I need not, therefore, enter much into its details. But I may observe, first, that in the plan as sketched, I can see no sufficient security that the amount subscribed would be applied to no other purpose than the special one. To suppose that the Commissioner or the Collector could, with their already too onerous duties, keep a constant check upon such a matter as this, is to trust to what cannot possibly be done in a satisfactory manner; second, I am of opinion that, as a rule, the large landowners would oppose any scheme of irrigation which would benefit their neighbours as well as themselves, for patriotism or general philanthropy certainly does not exist in Behar. If you can convince a landholder that you can sell him plenty of water far cheaper than he can now get it, and that by buying it he will double or treble his own income, he will doubtless consent to buy it. But the landowners in general care not one jot for the good of their neighbours, or the prosperity of any portion of the country, excepting only their own estates. Third, in Ireland, the landowner himself is the petitioner for a loan. He willingly gives his estate in mortgage for repayment. But for India it seems to be proposed that the Commissioner shall decide upon the estate that must be irrigated, just because the scheme is likely to prove most generally beneficial. Suppose the landowner to refuse. Is the Commissioner also to mortgage the estates and irrigate them for the general benefit in spite of their owners?

9. A scientific plan for storing the surface drainage of large tracts of hilly country, to be used at the proper seasons on the hard, dry lands of Behar, would be of immense advantage to the country, and if properly managed by an interested Company and by scientific officers, the speculation would probably return large profits. But the enterprise for such an undertaking does not exist in India, independently of the Government. If

it is to be done at all, it must be done either direct by the Government, or by means of a Government guarantee.

10. There is, I think, no hope of raising money in India for local improvements on reasonable terms, excepting only under a direct and full Government guarantee. Even with a 5 per cent. Government guarantee for irrigation works, very little, if any money, will be subscribed in Behar by native capitalists. They may eventually be tempted by large dividends. But they prefer results to promises.

11. I cannot conclude without noticing that facility of transport and communication should precede improved irrigation. It gives little profit to increase produce until it shall have ample vent.

No. 39—198, dated 27 January 1860.

Cons.
No. 26.

From *R. H. Davies, Esq.*, Secretary to Government of Punjab, to Secretary to Government of India, Public Works Department.

IN reply to your letter, No. 3470, dated 25th May last, and subsequent reminder, regarding the possibility of raising money for the construction of works of irrigation by a scheme of local loans, I am directed by the Honourable the Lieutenant Governor to reply as follows :—

* No. 637, dated 9th November.

† No. 908, dated 26th November.

„ 208, „ 7th September.

„ 214, „ 17th August.

„ 334, „ 7th October.

„ 218, „ 29th July.

2. Appended is a Report* from the Judicial Commissioner, giving an epitome of the opinions expressed by the several Commissioners; also Reports† by the Financial Commissioner, the Commissioners of the Trans-Sutlej States, Cis-Sutlej States, Delhi, and Hissar.

3. The majority of the Commissioners give no encouragement to the scheme. The poverty of the people, the dearness of money, the inaptitude for combination, are viewed as insuperable obstacles to the raising of such loans. The Commissioners of Delhi and Hissar, however, consider the plan feasible. Mr. Brandreth states that he “should hope to raise money from capitalists for the purpose of altering the present line of the Jumna Canal, which has proved, in some respects, injurious to the country;” but he adds that the Deputy Commissioner of Kurnal, whose district is principally concerned, does not think that money could be raised at so low a rate of interest as 5 per cent. This agrees with the opinion expressed by the Commissioner, Cis-Sutlej States, who says: “I may say that 7 or 8 per cent. is the lowest rate of interest received on the best security,” and he considers that nothing lower would attract money. Mr. Melvill, the Commissioner of Hissar, expresses himself in favour of the scheme; but in the Jhujjur district “the bankers did not show any favour to the scheme, as they can get much higher interest in their dealings with the zemindars.”

4. The Lieutenant Governor is himself of opinion that local loans could not be raised at 5 per cent. from the native community.

5. In Major Lake's letter, appended, will be found a suggestion which, if adopted, would, in the Lieutenant Governor's opinion, obviate to a very great extent the difficulties in the way of allowing canals for irrigation to be constructed by Joint Stock Companies. “The Government,” says Major Lake, “should compound with the company to pay at certain rates for every acre of land brought under irrigation. These rates would be fixed, partly with reference to the additional profits derivable from irrigated land, and partly with reference to water rates previously paid in the particular locality or localities of a similar kind, where works of a similar kind were in operation. In consideration for the Government holding itself responsible for the payment of water rates for a period of years and relieving the company of the expense of collection, a proportionate reduction should be made in favour of Government. On the same principle that railway companies give season tickets at cheaper rates, the company could afford to sell its water at a cheaper rate to Government, taking the whole off its hands, than if it made separate arrangements with a number of individuals. It would then devolve upon Government to make arrangements with village communities. To illustrate the working of my scheme, I will suppose a village, formerly

formerly assessed at 500, is brought by a company under irrigation, so that 100 acres can receive a sufficient supply of water. It is probable that, for this irrigated land, the village community would agree to pay some 400 rupees extra a year. My proposal is to divide this sum into such proportions between the Government and the Company that, while the latter derived large profits for their outlay, the former should be re-imbursed for the expenses of collection, and for having supplied the water, 'the most important element of working success in a canal of irrigation.' "

6. This proposal appears to be nearly identical with that made by his Excellency in paragraph 8 of his Minute on the subject, in the following words:—

"All, therefore, that appears to be absolutely necessary, is to fix a certain proportion of the revenue of irrigated land which shall be considered water-rate, and which shall fairly form the source of the irrigating Company's profits. I am satisfied that the collection of the water-rate, whatever its form, must be made by the officers of Government, and, therefore, I do not see that it is absolutely essential to introduce a change in the mode of levy."

7. I am to state that the Lieutenant Governor is of opinion that on some such terms as the above, by which any direct relations between the Joint Stock Company and the people would be prevented, the construction of canals of irrigation might, with great advantage, be undertaken by such companies. The number of works projected in these provinces is large, and it will be long before Government can attempt many which would be alike beneficial to the country and remunerative to the State. At all events, his honour is sure that such a scheme possesses, in a far greater degree, the elements of practical success, than that of local loans under existing circumstances.

No. 637—4869, dated 9th November 1859.

From *T. Thornton*, Esq., Personal Assistant, for Judicial Commissioner, to Secretary to Government of Punjab.

Cons.
No. 27.

I HAVE the honour to acknowledge the receipt of your letter, No. 1305, dated the 13th June, with enclosures, relative to the scheme devised by Lord Stanley for the execution of works of irrigation by means of a system of local loans, and in reply beg to submit, as required, the opinions of Commissioners as to the prospects of the scheme, and the modifications it may require in practice, and also my own views and suggestions upon the subject.

2. The original replies of the Commissioners also accompany.

OPINIONS OF COMMISSIONERS.

The Commissioners of the Cis-Sutlej States mentions three irrigation projects which have been mooted in his division, one a canal from the Sutlej, above Roopur, to traverse the country between the Sutlej and the Jumna; another, an inundation canal from Tihara (on the Sutlej, in the district of Loodhiana) to fertilise the country about Ferozepoor and Furreedkote; a third, a scheme for utilising the water of the Guggur. After criticising these projects and their probable cost, he expresses an opinion that no money is likely to be raised for them in his division; money commands too high a price, and nothing less, than 8 per cent. would attract, and thus even the interest on the outlay would amount to a large sum before the scheme commenced being remunerative.

The Commissioner of the Trans-Sutlej States also considers that, in the present state of the money market, but little can be expected. Besides, such kinds of associations as those proposed are almost unknown in this part of India. The Hajepoor Canal, he states, is an example of the difficulty of getting up such an association. In that case, although advances have been made by Government, and the local officers have used all their influence in keeping alive the scheme, the people do not take to it, and sharers have fallen off.

He is in favour of the establishment of private European companies, with this modification, that the company should sell the water to Government at a fixed rate, and that the Government should compound with the zemindars for water-rate; such a system, he states, is in working, on a small scale, in the Kangra valley.

The Commissioner of Umritsur would not wish to see the "flesh and blood" of the people made over to a speculative company.

The Commissioner of Lahore considers the scheme impracticable in the present state of the money market, and notices the difficulty experienced in obtaining contributions to the Government loan.

The Commissioners of Leia, Peshawur, and Mooltan hold similar views, and the latter mentions that not a single native in his division has taken a share in the railway, or invested in Government securities.

The Commissioners of Delhi and Hissar are more sanguine; the latter has little doubt that loans would readily draw at 5 per cent., and the former hopes to be able to raise money, which might be employed in the rectification of the Jumna canals.

3. It will be perceived from the above that the Commissioners, though generally in favour of the principle of Lord Stanley's scheme, are, with the exception of the Commissioners of Delhi and Hissar, unanimous in considering the scheme impracticable in the Punjab, from the state of the money market, the disinclination already evinced by natives to invest in Government paper or in the railway, the large outlay necessary before the scheme can be remunerative, and the difficulty already experienced in keeping alive a scheme of the kind proposed.

4. I am of opinion that the best test of the practicability of the scheme would be to try it, and would suggest, therefore, that it be tried in the Delhi Division, for the following reasons: the Commissioner is in favour of the scheme, and hopeful of success; the people there appreciate fully the advantages of canal irrigation, and have already the germ of the joint stock company in the system of management of the *rajbahs* or irrigation channels; and, lastly, there are many capitalists; I would recommend, therefore, that the Commissioner of Delhi be called upon to submit a definite proposal for a work.

5. The suggestion of the Commissioner of Trans-Sutlej States appears a valuable one, but is one which cannot be practically tested at once.

No. 908, dated 26 November 1859.

Cons.
No. 28.

From A. A. Roberts, Esq., Officiating Financial Commissioner, to Secretary to Government of Punjab.

I HAVE the honour to return the original correspondence forwarded with your letter No. 2714, dated 17th current, relative to the proposed execution of works of irrigation in India by means of a system of local loans, and to remark on the subject as follows:

2. I concur with the generality of Commissioners in considering the scheme devised by the Honourable the Secretary of State for India as quite inapplicable to the present condition of society in the Punjab and in Upper India. Notwithstanding the hopes expressed by the Commissioners of the Delhi and Hissar Divisions, I am confident, from my knowledge of the people of the Delhi territory, that the plan will not succeed; still there can be no harm in trying the experiment, as proposed by the Judicial Commissioner.

3. In a country so peculiarly adapted for irrigation, whether by canals, by embankments, or from simple natural submersion, as the Punjab is, where, moreover, such heavy losses annually occur from the ravages both of the great rivers and of the many hill streams, I would strongly urge upon Government to raise loans, either at the Presidencies or in England, with a view to bringing, at all events, the minor streams under control.

4. I would not advocate the commencement, for the present, of any large undertaking, until the result of the Baree Doab Canal (now nearly completed and already partially open) has been ascertained. In the meantime, many minor works might advantageously be commenced. The profitable working of these, and a growing confidence in the stability of our Government and our good faith, will pave the way for the execution, a generation or two hence, by means of the capital of the country, of the mighty works of irrigation which are required fully to develop the resources of this backward country.

5. A lakh or two of rupees judiciously expended by a competent superintendent of irrigation on the numerous hill torrents which pour down into the upper portion of the Rechnab Doab, between the Ravee and the Chenab, would, I believe, soon yield a handsome return, and would teach the people in that part of the country what skill and capital can effect.

6. Operations might gradually be extended to the other Doabs of the Punjab Proper, and to the country between the Sutlej and the Jumna.

7. It was quite proper, I think, to have undertaken the great Baree Doab Canal; but simultaneously minor works might be carried on by loans raised expressly for the purpose; and as there is no hope of obtaining the money on the spot, it should be raised wherever it can be got.

No. 208, dated 7 September 1859.

From Major *E. Lake*, Commissioner and Superintendent, Trans-Sutlej States, to
Judicial Commissioner, Punjab.

Cons.
No. 29.

YOUR circular, No. 74, dated 16th June 1859, with enclosures, was sent to the district officers of this division, with a request that they would favour me with their opinions upon the subject. The letters received from the Deputy Commissioners of Hooshiarpoor and Kangra are herewith sent, in original, for your perusal. The Deputy Commissioner of Jullundur has abstained from giving any detailed opinion, because he has not considered the subject with the attention it deserves.

No. 333, dated 19th August 1859, from
Deputy Commissioner, Kangra.

No. 484, dated 25th August 1859, from
Deputy Commissioner, Jullundur.

2. The point on which an opinion is more immediately required is, whether, by a system of local loans, funds could be provided for carrying on irrigation schemes in any particular locality. In my opinion, in the present state of native society, very little money would be forthcoming from the landholders and native capitalists of a district for any object, however useful or however profitable it might promise to become.

3. Without entering into the question of how far the system of working through associations and by the joint efforts of individuals owes its birth to Christian societies, this much is certain, that it is utterly unknown to this country, and that to orientals, with their suspicion and distrust of each other, the system is strange and repugnant. If the natives of this part of India were called upon to take up bonds for the execution of a canal or other work of public utility, the general impression among them would be that Government was raising a forced contribution. Left entirely to themselves, I believe they would subscribe nothing.

4. It may, however, be urged that this is a place of native society which must be succeeded by a better one, as more correct impressions of ourselves and our objects spread among the people. Even admitting this, I do not believe that the landowners of the Punjab, as a class, have capital enough for prosecuting works of any magnitude, and, in my opinion, the native capitalists are too short-sighted to embark money in projects the profits of which are more or less distant and uncertain. If, therefore, irrigation projects are to be delayed until the native landowners and capitalists, who are more directly interested in their execution, are willing to contribute the necessary funds, such works will, I fear, be delayed indefinitely. In these, as in all other large undertakings, either the Government or the European capitalist must do the work of the pioneer; the natives will only join the enterprise when its success becomes an accomplished fact. To wait for them to place themselves in the advanced guard of improvement is to stop progress altogether.

5. It may, however, be urged that my views are refuted by the fact of the Hajeepoor Canal, in the Hooshiarpoor district, having been cleared out by a native joint stock company, as described by Captain Young in his letter, No. 496-923, dated 30th August 1859, which forms one of the enclosures to this communication. On the contrary, the history of this undertaking rather strengthens my views; for, although the benefits to be derived from the work were large and admitted of no doubt, many of those directly interested in the undertaking withdrew from it after having joined it. Again, it must be remembered that the expenditure on this work was chiefly met by the advance of 6,000 rupees made by Government, which was recovered, moreover, with extreme difficulty, and long after it became due. Even now the association is only kept together by the direct and active interference of Government officials; and if the canal is at this moment in good working order, this is owing rather to the zeal and energy of the tehseeldar of the pergunnah than to the good management of the company. I am in a position to certify this from my personal knowledge, as on my last visit to this pergunnah I heard several complaints regarding the state of the canal and the deficient supply of water. The tehseeldar was directed to interest himself in the matter, and I have since heard that he has done so with good effect. If, instead of advancing 6,000 rupees, the Government had called upon landowners to make good by private contributions the sum required, I feel certain that the work would never have been undertaken, as, even with Government assistance largely rendered, it was only conducted to a successful issue, and is now maintained in proper working order by constant care and attention on the part of the local authorities.

6. If my views are correct, this is only an additional argument for making use of the agency of private companies; and, to meet the difficulties urged in the Reports of Mr. Muir and Colonel Baird Smith, I would suggest the following arrangements to obviate the necessity of private companies coming into direct contact with the people:—

7. The Government should compound with the company to pay at certain rates for every acre of land brought under irrigation. These rates would be fixed, partly with reference to the outlay incurred, partly with reference to the additional profits derivable from irrigated land, and partly with reference to water rates previously paid in the particular locality, or in other localities, where irrigation works of similar kind were in operation. In consideration of the Government holding itself responsible for the payment of water-rates for a period of years, and relieving the company of the expense of collection, a proportionate reduction should be made in favour of Government. On the same principle that railway

companies give season tickets at cheaper rates, the company could afford to sell its water at a cheaper rate to Government, taking the whole off its hands, than if it made separate arrangements with a number of individuals.

8. It would then devolve upon Government to make its own arrangements with village communities, and here I would completely alter the present system. I would ascertain in each village the area of land which could be brought under irrigation, and, as the Government demand for revenue has been commuted into a fixed sum, extending over a period of years, so I would commute the water rate, and fix it at the same time as I fixed the Government revenue. This arrangement would put a stop to much of the vexation and annoyance which is experienced by the people, when the demand fluctuates year by year, and is determined by measurements, carried on not unfrequently by a corrupt agency. Under this system the question would often arise, whether the whole area capable of irrigation had been fully supplied with water, and, where this could be proved, the company should be called upon to refund the water-rate due for that area, which would be paid to the landholder.

9. To illustrate the working of my scheme, I will suppose a village, formerly assessed at five hundred rupees, is brought by a company under irrigation, so that one hundred acres can receive a sufficient supply of water. It is probable that for this irrigated land the village community would agree to pay some four hundred rupees extra a year. My proposal is to divide this sum in such proportions between the Government and the company that, while the latter derived large profits for their outlay, the former should be reimbursed for the expenses of collection and for having supplied the water, "the most important element of working success in a canal of irrigation."

10. The arrangements now in force for collecting water-rates are very similar to those which prevail in native states for collecting the Government revenue. In both cases the demand fluctuates year by year, and is determined by actual measurements. In collecting the revenue we have adopted a better system, substituting a fixed commutation for a period of years, instead of fluctuating payments. My proposition is simply this, that we should do the same with water-rates.

11. If it is pronounced impracticable, I can only say that such a scheme as I describe has been for years in full working in the Kangra valley, where the former rulers of the country excavated a large number of canals, but for none of these are water-rates paid separately, but they are included in the Government revenue paid for irrigated land, the rate on which would otherwise appear unduly high. In the practical working of the scheme, the only inconvenience I have observed is that, at particular seasons of the year, there is a greater demand for water than can be supplied, and at those seasons disputes are very numerous. The simplicity of the arrangements, however, far outweighs these evils, which, by judicious arrangements, are susceptible of remedy.

12. In connexion with the general subject now under consideration, I may mention that these canals, although not originally made at the expense of the people, are entirely kept up by them, that is, they give their labour gratuitously. In this way, more than in contributions of money, are the people ready to assist in works of known utility. Men, who consider it no hardship to give up days of labour in repairing a canal, would not contribute a single fraction towards the same object, and thus a scheme, which would succeed admirably in Europe, is quite unsuited to the present state of native society.

13. Again, questions of "right of passage," and other matters which require delicate handling in Europe, may here be decided on grounds of equity and expediency, without creating the dissatisfaction which would arise in Europe. In this country it is admitted that the rights of individuals must give way to the interests of the ruling power, and thus the right to take up lands for public purposes is never questioned. If Government thought fit to enact that a "right of passage" was to be conceded in all cases, the property taken up being compensated for under the rules prescribed for lands taken up on the public account, the measure would meet with no opposition on the part of the landed proprietors of the Punjab. The truth is, they know that the moderation of the Government demand has vastly increased the value of their lands, and are ready to assent to any measures which have for their object the good of the community at large.

14. In this and in matters of this kind there is no analogy between Europe and India, and the result of discussing such questions from the European point of view is that we raise imaginary difficulties of our own creation.

15. Before closing this subject, I may mention that the simplest and cheapest way of extending irrigation in the Jullundur Doab is by the construction of wells, because water is so very near the surface. At present, the great obstacle in the way is the minute subdivision of land among the various copartners which constitute a village community; so that no one has a compact plot of land all by itself, if he has one field in one portion of the estate, another field is at some distance off, a third is still more distant, and so on. Unless, therefore, he can effect an exchange of the fields with his co-sharers, so as to get a compact plot round the well he proposes to build, he cannot commence the work. Under the Seikh rule these exchanges were effected by authority, and there is a great desire, among portions of the community, to see a similar procedure adopted under our rule. Seeing no objections to such exchanges, provided that every one who gave up a field received its full equivalent, and

and recognising fully the great advantages to be derived by the extension of irrigation, I submitted to the financial Commissioner some proposals for facilitating these exchanges, but they were not approved. I still feel confident that, if this great bar to the extension of irrigation were removed, thousands of new wells would be dug during the currency of the present settlement. As it is, little or nothing is being done in this direction.

No. 214—2820, dated 17th August 1859.

From *G. C. Barnes*, Esq. Commissioner and Superintendent, Cis-Sutlej States, to Judicial Commissioner, Lahore.

Cons.
No. 30.

I HAVE the honour to acknowledge the receipt of your circular letter No. 74, dated 16th June, with printed enclosures, regarding the feasibility of constructing works of irrigation by a system of local loans, redeemable either by annuities for a term of years, or by a sinking fund, to be formed by a per-centage on the profits after paying a fixed rate of interest.

2. In this province, which is bounded by two first class rivers, there have been mooted, at various times, several projects for irrigation. The principal of these are—

1st. A canal to be diverted from the Sutlej, above Roopur, and to traverse the whole country between the Sutlej and the Jumna.

2d. An inundation canal to be taken from the Sutlej at Yihara (between Loodianah and Ferozepoor) and to traverse the same line of country.

3d. A system of utilizing the water from minor hill streams, such as the Guggur, the Soorsootee, and others.

The project of a Cis-Sutlej canal was estimated by Captain Baker, of the Engineers, to cost about twenty-five lakhs of rupees (250,000 l.) There are vestiges of an old canal excavated by one Mirza Koondee, Nazim of the Sirhind province, in the reign of Mohamed Shah, of Delhi. The estimates were roughly made for restoring this line and constructing some irrigating branches from the main stream.

3. The outlay on this estimate would probably be doubled in the course of construction. I mean no reflection on the able officer who reckoned the probable cost; but such is the inevitable result in all works of this kind, and such a canal, involving an expenditure of half a million, could not be constructed by any system of local loans. The country is too poor to furnish anything like so large a sum, and, moreover, there are serious objections, all detailed in Captain Baker's Report (see Report on Projected Canals, Delhi Territory, published in foolscap size, at the Allahabad Mission Press, 1842), which of course would check the subscription of private capital. The undertaking is too vast and too full of risks for any company to attempt.

4. The second project is for an inundation canal leading off at Tihara on the Sutlej, and then taking the course of natural drainage line, to throw water into those thirsty regions about Ferozepoor, Furreedkote, Kote-ka-Poor, and eventually, perhaps, as far as Sirsa. This scheme is fully discussed in vol. 2, part VII., No. XXXV. of the Selections from Public Correspondence, North Western Provinces. Captain Baker estimated the cost of this work at only 50,000 rupees, but on the second examination of the line by Lieutenant Hodgson, of the engineers, the estimate was raised to 4 lakhs.

5. This project is more within local means, but here also there are great difficulties. The water will not flow perennially. It can only be available for four or five months of the year. The line of the canal will run only in part, through British territory; it will traverse portions of Puttialla and Furreedkote, native states.

6. Lastly, the utilization of water collected during the season of the monsoons in minor hill streams. There is little left to be done here. The waters of the Guggur are already made available by a system of local canals, excavated and repaired by the people at their own expense. The waters of the Soorsootee, a slow, almost stagnant stream, running between high banks, is dammed up at various points of its course, and the water either lifted to the level of the country by machinery, or conducted along in small canals for the purpose of irrigation. Here any more elaborated scheme would probably not re-pay the outlay, and I would prefer to leave the matter in the hands of the people. In their rude fashion they get almost all the available water, and without any expense beyond current repairs to the channels already excavated.

7. I have consulted with my district officers, and our opinion is unanimous against the feasibility of raising money from among the residents of this province for such schemes as I have mentioned above. The people are too poor and too ignorant to appreciate such undertakings. Money is too scarce, and commands too high a price in the market to be available on such terms as are sketched in Lord Stanley's letter. The idea of buying an annuity is one quite foreign to the small capitalists of this province. Nothing less than 8 per cent. interest would attract money in this part of India. Indeed, I may say, that 7 or 8 per cent. is the lowest rate of interest received on the best security. If, over and above this rate, a further per-centage were charged against the works, to form a sinking fund, the

* Yearly interest -

Rs.	44,000
	5
	2,20,000

charges from the beginning, before the canal became remunerative, would be very heavy. For instance, let us take the Tibara canal. The estimate is four lakhs of rupees, and the work, at our rate of progress in the Public Works Department, would certainly take five years. The outlay for interest and sinking fund, before completion, would amount, at 11 per cent., to 2 lakhs and 20,000 rupees.*

No. 1829, dated 1 October 1859.

Cons.
No. 31.

From Capt. A. D. Turnbull, Engineers, Superintendent General of Irrigation, to Commissioner of Delhi.

I HAVE the honour to acknowledge the receipt of your letter, No. 339, of the 8th July last, forwarding copy of a circular, No. 74, of 1859, by the Judicial Commissioner, respecting a scheme to raise funds for irrigation works by local loans. This circular, and the correspondence which accompanied it, has been forwarded, as requested, to the Deputy Commissioner of Kurnaul.

2. In reply, I beg to state that, in my opinion, the proposed scheme could be most advantageously carried out for the purpose indicated. It would be specially applicable to the project for the rectification of the channels of the Western Jumna Canal, which is in abeyance, simply because it is known that the Government cannot provide means for prosecuting the work, which is estimated to cost, probably, 50 lakhs of rupees, as well as to all other projects which may hereafter be brought forward, involving an outlay which the State may not be prepared to allot from the revenue of the country. I am further of opinion that such a scheme need not necessarily be confined to single projects, but might embrace a gross sum for a number of small works; or, in other words, that funds might be raised in this manner for any balance of the amount of the annual budgets which the Government found it impossible to allot, such loans being considered as departmental in contra-distinction to those raised for individual projects and annually fluctuating, as the resources of the State necessitated.

No. 334, dated 7 October 1859.

Endorsed by Commissioner of Delhi.

COPY of the foregoing is forwarded to the Judicial Commissioner of the Punjab for information, in continuation of this office, No. 272, dated 20th August 1859.

No. 218, dated 29 July 1859.

Cons.
No. 32.

From P. S. Melvill, Esq., Officiating Commissioner and Superintendent, Hissar Division, to Judicial Commissioner for the Punjab.

ON the receipt of your circular, No. 74, dated 16th ultimo, regarding a proposed scheme for raising local irrigation loans, I sent copies to the Deputy Commissioners of Jhujjur, Sirsa, and Rohtuck, for their opinions. Being at Hissar myself, I was able to inquire the views of the moneyed people here, as well as the Deputy Commissioner, to whom I did not, therefore, send a copy. The Deputy Commissioner of Jhujjur states that the bankers of his district do not show any favour to the scheme, as they can get much higher interest in their dealings with the zemindars; and Mr. Oliver asserts that there "are no capitalists of sufficient means" in his district.

2. The Deputy Commissioner of Rohtuck has not yet sent me his answer, and I therefore proceed to record my own views on the subject.

3. The object of the proposal, as far as I understand it, is to raise loans for specific local works in the province in which the said works are to be executed. The principal is to be repaid, either after a specified number of years, interest being given in the meantime, or else it is to be repaid by "annuities," by which, I conceive, is meant the payment of a certain sum for so many years, each payment containing a portion of the principal and some interest. There are two objects in view: first, to attract money; secondly, to secure its expenditure on the professed object.

4. I have little doubt that such loans would readily draw; but I doubt if much money would be got from agriculturists. Men of this class, even when possessed of money are very shy of its exhibition. They are apprehensive that it may be considered a reason for increasing their assessment. But there are numbers of persons who now hoard, or convert their money into jewels, who would, no less than the wealthy bankers, be ready to invest in Government securities of the nature above indicated, provided the interest were not less than 5 per cent., and the term for repayment did not exceed 20 years.

5. But,

5. But, after all, the great difficulty does not seem to be in raising money. Doubtless the plan under discussion is the best that could be devised for obtaining funds for special purposes of a local nature; but, unless the engineers are forthcoming, it is idle to plan. The great difficulty in India in carrying out public works is in the vastness of the field, and the excessive costliness of machinery to plan and execute the works. The first thing, therefore, to be done, should the scheme for raising local loans be ordered, would be to send out a competent number of civil engineers, whose primary duty would be to ascertain where canals were fiscally and physically practicable. Until the work is decided on there can be no loan; Government must, therefore, be prepared to pay the engineers for many months before any special fund would be available.

6. Of course I take it for granted that the money alone is to be looked for from the people, and that the planning and construction of the works will be undertaken by paid officers of the Government, and that the works will be the property of Government, and subject to its sole management.

7. The only additional point that strikes me is, that a separate establishment would be absolutely requisite, at the seat of each local Government, for the issue of bonds, &c. Unless great promptitude and exactness are enforced, the local loan system will be a failure. Such a matter could never be left to the district treasuries.

P. S.—Since writing the above, Mr. Plowden's answer has come to hand. He thinks there would not be any backwardness on the part of the people in subscribing to the loans, and states that the annuity system would be the most popular.

No. 622, dated 18th October 1859.

From *T. D. Forsyth*, Esq., Secretary to Chief Commissioner of Oudh, to
Secretary to Government of India, Principal Works Department with
Governor General.

Cons.
No. 33.

I HAVE the honour to acknowledge the receipt of your letter, No. 3,471, dated 25th May last, with its enclosure, from the Right Honourable the Secretary of State, and requesting the Chief Commissioner's views and suggestions as to the prospects of the scheme of local loans for the purpose of carrying on works of irrigation.

2. In reply I am directed to state that the Chief Commissioner need hardly observe that, to raise money by local loans for the most obviously beneficial scheme, is quite out of the question now, for your letter recognizes the impossibility; but the Chief Commissioner may further give it as his opinion that at no future time would it be possible to induce people to advance money for works of irrigation in Oudh, nor does he think any encouragement should be given to such schemes.

3. Throughout the far greater part of Oudh the water lies close to the surface of the soil, and the numerous streams, jheels (swamps), and artificial tanks supply the ready means of irrigation by the simplest processes. Beyond the Gogra and in the districts of Mohumdee and Seetapoor, water is seldom found at a greater depth than five feet. If reservoirs are not sufficiently abundant, a cutcha well, or mere excavation of the earth, is made at no sensible cost, and a pole, with an earthen pot at one end, and a weight at the other, balanced on an upright pole, and worked by one man, serves the purpose of irrigation quite adequately.

4. Persons who have come from Upper India suppose the absence of masonry wells and of oxen to draw the water, to be indicative of the poverty of the people. This is a mistake; neither are required, other less expensive means being available.

5. The Chief Commissioner, therefore, sees no occasion for more scientific works of irrigation; canals, the Chief Commissioner is sure, are quite superfluous, and if money was lying idle, he would seek some other means of employing it. This, he believes, was the conclusion come to before the mutinies after an engineer officer had been deputed to survey the country with the view of taking a canal from the Chowka, near the point of its separation from the Gogra, towards Lucknow.

6. Another engineer officer was, the Chief Commissioner recollects, also sent to report on the expediency of turning the hill streams to the purpose of irrigation in the Terai, but he was surprised to find the inhabitants of that region understood the art very well, and used the water largely for the rice crops. The tract is covered by the water-courses they have made at slight cost. No doubt, under more scientific direction, the water could be economized, which, when cultivation comes to be extended, would prove beneficial; but expensive works, such as were constructed in the Rohilkhund Terai, would be quite out of place, and most assuredly the people, who are quite satisfied with the present simple system, would never contribute anything for improvements they cannot appreciate.

7. The only addition to the existing irrigational resources of this province which the Chief Commissioner would recommend, and that with the aid of the district officers he can himself effect, is the use of the Persian wheel, so commonly employed in some districts of the Punjab, in Egypt, and, as the Chief Commissioner has seen it, in the south of Europe.—Wherever the water is near the surface, this mode of irrigation is most efficient.

No. 681 A, dated 12 April 1860.

Cons.
No. 34.

From *G. Couper*, Esq., Secretary to Government of North Western Provinces, to Secretary to Government of India, Public Works Department, with Governor General.

I AM directed to acknowledge the receipt of your letter, No. 3469, dated 25th May last, forwarding copy of a Despatch from the Right Honourable the Secretary of State for India, No. 12, dated 24th March 1859, and in reply to forward the accompanying copy of a letter from the Secretary to the Sudder Board of Revenue, North Western Provinces, No. 834, dated 12th November last, and of its enclosure, and to observe that the points on which the views and suggestions of the local Government are asked, are—

1st. The “prospects” of the scheme of local loans indicated by Lord Stanley in his Despatch.

2d. The modifications which it may require in practice.

2. The Lieutenant Governor assumes that the expediency of raising local loans for the construction of remunerative works has been accepted, and that it is only on the probable working of the scheme that his honour’s opinion is requested. But he, nevertheless, directs me to remark that the scheme, if it be found practicable, may be introduced with the hope of substantial advantage to the Government not only on the profitable returns, which well devised works may be expected to yield, but in the material improvement of the country, without any direct demand on the resources of the State.

3. What the Lieutenant Governor is disposed to doubt is the practicability of raising money by a local loan, unless a rate of interest be guaranteed much higher than that which the public loans of the Government bear, and in excess, probably, of what the returns from works executed would, for a long time, warrant.

4. Lord Stanley, I am desired to observe, seems to expect that the principal landowners and capitalists of the district, which the project to be executed might be designed to benefit, would eagerly desire to contribute to it, taking in exchange bonds for the amount subscribed at the stipulated rate of interest.

5. But it is a fact patent to all who have had much experience in this country, that this expectation is too sanguine. Landowners will be ready enough generally to acknowledge the great advantages they would derive from the construction, *e. g.*, of a canal, giving them certain irrigation and an unfailing return from their land; but in these Provinces, at least, there would not be found one in 1,000 possessing the means to contribute, in the way of loan, to the execution of the work, however tempting the terms of the loan might be. And as to the capitalists

capitalists of the district, native capitalists, *i. e.*, it is a fact equally known that not one of them is satisfied with a return of less than 12 per cent. on his money, and that many, by transactions which they consider quite legitimate, net much larger profit even than this.

6. It may be said, truly, that promissory notes of the Government loans are held by native capitalists to a large amount, but the contributors, the Lieutenant Governor apprehends, are principally wealthy residents of the presidency towns, or the neighbourhood, who purchase the stock as a temporary convenience, or for the purpose of making a profit by taking ready advantage of the changes in the money market, but seldom look to the mere interest which they receive as the whole return on their capital.

7. In the case of a local loan it would be different, for, even if the bonds were made transferable, the market in these provinces is so restricted, that, practically the money contributed would be sunk for the whole period assigned to the duration of the loan, yielding interest at a rate which few capitalists of these parts will be content to receive. They have better occupation for their capital, either in money lending at usurious rates, or in the purchase and export of produce, such as sugar, cotton, linseed, hides, and other country produce.

8. This argument, of course, proceeds on the assumption that interest on these local loans cannot be guaranteed at a rate very much higher than that which is borne by the Government public loans. At first the existence of a local loan, bearing interest (say) at eight per cent., would have no appreciable effect on the market value of the public securities; but it is not so certain that, with the extension of the system, and the multiplication of such loans in different parts of the country (a result that must be looked to if the principle is approved), the consequences might not be embarrassing and injurious to the financial operations of the Government.

9. If this assumption be incorrect, if the financial advisers of the Government should regard these local loan transactions as of little or no moment, then, as Mr. Muir says, the rate of interest should be that "which (besides an early repayment of the capital) can be profitably borne by the projected works."

10. But even with this concession there will, I am to observe, be probably some difficulty in raising money by the means contemplated. Colonel Baird Smith, in the 17th para. of his able letter, dated 27th September 1858, shows that the Eastern Jumna Canal, after being at work for 28 years, has "paid all its current expenses with five per cent. on its capital, and has a surplus of about one lakh;" and he appears to regard this as a successful result. On the other hand it is stated in the Governor General's Minute dated 29th November 1858, that this very canal gave no surplus revenue during the first 15 years after it was undertaken; and it is, the Lieutenant Governor believes, a fact that the Ganges Canal, which has been in progress for about 16 or 17 years, and has absorbed a capital, up to the present time, of about 175 lakhs, has in no one year yielded more than two lakhs,* or 1-14 per cent. on outlay, which does not, of course, cover, or nearly cover, working expenses.

* *Note by Secretary to Government of India.*—Colonel Baird Smith expects between three and four lakhs for 1859-60.

11. The Lieutenant Governor cannot think that the Government can look for a more favourable result in any local project than that which is shown in the case of the Eastern Jumna Canals; and if that be accepted as a fair standard, then obviously we cannot, with prudence, offer a higher rate of interest on the capital to be raised by a local loan than five per cent.; nor can the Government expect to be in a position even to commence the liquidation of the loan until 15 years after the time, when the work to which the money is to be devoted may have been undertaken. The returns from the work must pay working expenses. They must pay the stipulated interest on the bonds. It is only out of surplus revenue that the loan can be re-paid; and it is only after 28 years' working that the Eastern Jumna Canal has yielded a surplus revenue of one lakh.

12. This review is not encouraging. His Honor apprehends that five per cent. secured on the profits of a canal, undertaken with the fairest prospect of success, will not attract native capital. Local European residents may find it convenient to take up the bonds even at this rate of interest; but, in the present time, this

resource cannot be looked to, and, even in times more favourable, it would avail probably to a small extent only. And it must, further, be borne in mind that, until the works (say on the Ramgunga Canal, which seems to the Lieutenant Governor one of the most promising projects that could be undertaken) are completed, or nearly completed, the interest on the bonds would be necessarily payable from capital, or from the coffers of the State, the borrower. It is true that it would be re-placed as recovered hereafter from the expected returns, but meanwhile it would be the cause of impediment to the progress of the works, and possibly, of inconvenience to the Government.

13. While, therefore, his Honor fully concurs in Mr. Muir's proposition,* he is not hopeful that there will be many projects fulfilling the conditions which, in the Lieutenant Governor's estimation, properly attaches to it.

14. But it is possible that the Lieutenant Governor, in basing his arguments on the facts which experience on the Eastern Jumna Canal has elicited, may have taken too restricted a view of the question before him. It may be that the large experience which has now been gained may make the more economical construction of the works on the Ramgunga, or other canal, practicable; and it is possible that, while working expenses are reduced, water rent may be levied at a higher rate than obtains on the Eastern Jumna Canal, although of course there is to the water rate a natural limit which cannot be exceeded. Others may be disposed to view "the prospects of the scheme of Local Loans" in a more hopeful spirit, many must have better means than the Lieutenant Governor possesses of forming a judgment; and his Honor will be only too happy to find that his views are considered to be erroneous, and to receive permission for an experimental application of the plan to one well considered promising project of no great magnitude.

15. It would be premature, and, if not premature, it would be impossible, at the present stage of the question, to make any definite selection of the project on which the experiment should be tried. This must be preceded by the most careful calculation of probable outlay and returns; but on the supposition that such an experiment may possibly be sanctioned, I am directed to offer the following observations upon the second branch of the subject, viz, the modifications which Lord Stanley's scheme might require in practice.

16. The rate of interest to be borne by the bonds will necessarily vary with the state of the local money market, while the period fixed for re-payment will depend entirely on the prospective net profits which the work to be undertaken may be reasonably expected to yield, and on the time which will elapse before those profits will begin to be realised. All these points would be matter for very careful consideration before the terms of the proposed loan would be announced.

17. The Lieutenant Governor does not think that the plan of declaring the bonds to be redeemable by annuities for a term of years would be acceptable to the native community under any circumstances, or to the European community in India. It would be preferable, in his Honor's opinion, to take up the loan for a term of years certain, with an option reserved to the Government of extending that term for a declared number of years in addition, subject, in case of such extension, to payment of interest at an enhanced rate not exceeding a certain fixed maximum. These terms would probably make the loan more attractive as an investment; and the Lieutenant Governor is not aware that they would be inconvenient to the Government.

18. The bonds would probably be transferable by endorsement as notes of the Government loans are, but subject (in the first instance at least) to the condition that the interest shall be payable at one and the same treasury after a little experience had been gained, and the system of account had been thoroughly

* "Wherever the whole expenditure to be incurred on account of a remunerative work is capable of being fully foreseen and accurately estimated, and the profits to be reasonably anticipated are such as, besides interest (and working expenses?), will repay the outlay within a term of years, say from 25 to 40, the case is one to which the proposed plan might be unexceptionably applied."
—Para. 4 of Minute, dated 3d August 1859.

thoroughly established. This restriction might be withdrawn with manifest advantage.

19. Supposing the bonds to have a fixed minimum period of currency, the net profits (after paying working expenses and interest) might be either invested in Government securities, and so accumulate at compound interest, or be applied annually to the purchasing up in the market of the bonds of the local loan itself, and so diminish the amount of interest payable upon them; or, in other words, be made to bring about the gradual extinction of the debt.

20. Mr. Muir does not seem to contemplate that there shall be any fixed period for re-payment of the loans, but that there should be an annual adjustment, after the examination of an account "exhibiting the capital expended, with its interest on one side, and the receipts (with compound interest on the net income) on the other." The Lieutenant Governor is disposed to think that a loan for a fixed term of years will be more attractive, and that one or other of the methods suggested in the preceding paragraph for capitalising the net profits will involve less complexity than the annual adjustment Mr. Muir proposes. The Lieutenant Governor desires me to express his regret for the delay which has occurred in the submission of his opinion on this subject. But though one, doubtless, of great interest and importance, he did not deem it to be of a peculiarly pressing nature; and as, during the course of his tour, he daily had matters of consequence calling for his immediate attention, he deferred the consideration of this question until the termination of his tour should afford him some leisure for the purpose.

No. 834, dated 12 November 1859.

From *W. H. Lowe*, Esq., Secretary to the Sudder Board of Revenue, to Secretary to Government of North Western Provinces.

Cons.
No. 34 A.

IN reply to your letter (No. 2292), dated 23d August last, I am desired by the Sudder Board of Revenue to forward copy of a note by the junior member, dated 3d idem, on the subject of special local loans for promoting works of irrigation.

2. Mr. Muir's former note on this subject, dated 29th October 1859, is in the Secretariat, but, if necessary, a copy can be forwarded.

3. The views of the officers who have given most attention to this subject, the Honourable R. Drummond and Mr. J. Strachey, have been called for, and will be submitted in due course; and the former officer, on his return to India, will be invited to state his opinion.

4. The Senior Member is of opinion that we must look to Dehra Doon and Rohilkund, in the North Western Provinces, as the only fields at present safe for such undertakings, and, concurring in the recommendations in paras. 12 to 18 of his colleague's note, offers them for the consideration and approval of the Government.

NOTE by *W. Muir*, Esq., Junior Member, Sudder Board of Revenue, North Western Provinces, on Loans for Works of Irrigation.

Letter from Government, No. 1538, dated 29 June 1859.

Letter from Supreme Government, Public Works Department, No. 3,469, dated 25 May 1859.

Letter from Secretary of State for India, No. 12, dated 24 March 1859.

THE opinion of our Board has been called for on the proposition made by the Right Honourable the late Secretary of State for India, that funds for works of irrigation should be provided by local loans, to be met by bonds, either redeemable by terminable annuities or charged with interest.

2. The proposal is made chiefly in consequence of the difficulties shown by the Governor General to be in the way of making over works of irrigation to private companies. I had the honour to venture a suggestion very much of the same nature in a Memorandum which I submitted to his Lordship, and which is acknowledged in the 2d para. of the Despatch of

the Secretary of State quoted above. I have placed this in the margin,* as containing my opinion (to which I still adhere), and therefore so far answering the call of Government upon our Board.

3. Being thus decidedly in favour of the scheme proposed by the late Secretary of State, I will add a few remarks as to the kind of works to which I think it might successfully be applied.

4. Wherever the whole expenditure to be incurred on account of a remunerative work is capable of being fully foreseen and accurately estimated, and the profits to be reasonably anticipated are such as, besides interest, will repay the outlay within a term of years, say from 25 to 40, the case is one to which the proposed plan might be unexceptionably applied.

5. Referring to the works instanced in Lord Stanley's second Despatch, No. 15, dated the 7th April last, I have no sufficient acquaintance with the scheme of irrigation projected for Behar and Shahabad, to say whether they are of a character proper to be met by a loan. If they are to consist of a great canal, to be drawn from the Soane, I should suppose that they would meet the conditions above laid down.

6. The Bundelkhund irrigation works are not of a nature, at least at their present stage and in their present shape, suitable for a loan. They consist of a number of desultory works, something on the Ajmere plan, by which lakes are formed in valleys, and irrigation thus secured to the tracts lying below the several dams. The expenditure on each work is comparatively small. The works themselves are of a scattered and miscellaneous nature. Neither the cost nor the returns of the whole series are at present capable of being brought under precise estimate, as in the case of a single great work.

7. I would therefore advise that the present system of advances from Government for such small works as may be favourably reported on should be continued as regards Bundelkhund.

8. I intend these remarks to apply exclusively to the existing works in Bundelkhund, not to any canals which may be projected for the irrigation of that dry and parched Province, from the Sindh, Betwa, Dessau, or Kane rivers. Any such projects, if fully matured and estimated for, and proved on fair grounds capable of paying off within a reasonable term the capital required for their construction, might profitably be the subject of a special loan.

9. Of other suitable objects, I may notice the scheme for drawing a canal from the Ramgunga, for the irrigation of Rohilkund. This line had been partially surveyed by Mr. Parker (of the Ganges Canal), under Colonel Baird Smith's superintendence, before the mutinies; but I am not aware whether any formal report had been submitted or not. There

See para. 3 of the
Report for India
for 1856.

* EXTRACT of Note by Secretary to Government of North Western Provinces, dated 29 October 1858.

Para. 22. I would submit that a far more natural, and, at the same time, equally efficient plan would be to open loans, if necessary, at increased rates of interest, for works of acknowledged utility and profit. The long experience of canals has proved that there can be no risk when ordinary precaution against wild or extravagant plans is taken. The capital must be repaid in a not very long course of years, and then the Government has the work for its own, and its income a clear addition to the imperial revenues.

23. The objection to this has hitherto been that large expenditure on such works has deranged the imperial revenues.

24. But why should such works be allowed to interfere with the imperial revenues at all? If a loan were opened by the local Government, and the work constructed from the capital thus raised, and the accounts of the work kept quite distinct from the imperial revenues and disbursements, then the latter would be nowise affected, save that the revenue would eventually be swelled by the profits of the canal, after those profits had repaid the capital raised by the loan. All that the Imperial Government would have to care for would be that no such project was sanctioned without careful ascertainment of its having been well considered, and that its success was certain.

25. I believe that capital is sometimes raised at home by Exchequer bills; would it not be possible to introduce something of the sort in India? They would supply to some extent a paper medium.

26. The above remarks have been written very hurriedly; but I am anxious that these papers should not go before the Governor General without some attempt on my part to bring out the difficulties and disadvantages in the way of giving over projects, involving so widely the weal or woe of the people, to private companies; and to indicate a method which, as it appears to me, would secure all the benefits contemplated for the country, without any of those evils, or any risks.

(signed) W. Muir,

Secretary to Government of North Western Provinces.

There have also been projects for canals from the Sarda, both for Rohilkund and Oudh the capital for which (if proved to be safe and profitable works) might be raised by special loan.

10. In the territory lately transferred from the North Western Provinces to the Punjab, there is the grand project for re-modelling the West Jumna Canal, the profits of which would have to be estimated in securing a large amount of revenue, now lost or endangered by marsh and salt efflorescence, as well as in extended income.

11. There is, above all, Colonel Baker's design for a canal from the right hand of the Sutlej towards Bhutteana. And there is as a substitute for it the less ambitious scheme of drawing a plentiful flow of water during the rains from the flood level of the same river. Either plan would emphatically turn a vast sandy wilderness into a garden, and would be a highly appropriate subject for a local loan.

12. The minor canals of the Sub-Himalayan tracts, in Rohilkhund and the Derah Doon, come under the same category. The success of the tea plantations in the Doon is again attracting capital thither. Land is assuming a new value. There are, I believe, many tracts between the several raos or torrents which, devoid of water, must remain of little use, unless canals be led through them. For all such projects loans might be usefully opened, and those speculators who are anxious for lands in that quarter would, no doubt, freely subscribe towards an object of such vital importance to themselves, and yielding so sure a return.

13. These are specimens of the works to which the principle might be extended. If it were once enunciated by the Supreme Government, it is not improbable that many undertakings would be brought forward for loans, undertakings as profitable to the Exchequer as they would be beneficial to the country.

14. As to the terms on which loans should be invited, that must of course depend very much on the state of the money market at the period when the funds are needed. Lord Stanley proposes that money should be raised on bonds which might be declared redeemable by annuities for a term of years, or might be charged with interest of 5 per cent. per annum. The practice of repaying loans by terminable annuities is not familiar to the people of this country, and would find favour only among the European community. If charged with interest, the bonds, to be readily taken up, would need to bear a higher interest than the ordinary open loans of the Government. What should be looked to is not the rate of interest incurred by any other department of the Government, but the rate which (besides an early repayment of the capital) can be profitably borne by the projected work. Of course the lowest rate at which funds are to be secured would be taken, but any terms within the maximum rate above supposed would be profitable to the Government.

15. When there might be much uncertainty as to the period at which the undertaking would admit of repayment, that disadvantage might perhaps be met by the stipulation of a slightly enhanced rate of interest after a term of years, say 12, 15, or 20, should repayment not be made within that period. This ought always to be a safe condition in respect of works for irrigation, which, if at all planned with judgment and carried out with care, must without fail have become highly remunerative long before that period. As the first contributions to the loan would be the last paid off, such a stipulation would encourage early investment, while it might tend generally to make the loan popular.

16. Lord Stanley adds that if the bonds bear interest of a further per-centage, annually invested in public securities, should be left to accumulate at compound interest, as a sinking fund for paying off the principal. There would be no occasion for this process. The net income from the canal goes wholly into the coffers of the State. All that is necessary is a carefully balanced account, which should be rendered yearly to the financial department of the Supreme Government, exhibiting the capital expended with its interest on one side, and the receipts (with compound interest on the net income) on the other. The forms at present submitted periodically by the Superintendent General of Canals in these Provinces would, with some modification, answer the proposed purpose. The balance-sheet and progress towards repayment for each work would thus come annually under review.

17. On this review resolutions would be passed as to whether any, and what, portion of the loan could be paid off from the profits of the year. And this annual adjustment would go on till the whole loan was discharged.

P. S.—Referring to the last paragraph of Mr. Couper's letter, I do not know of any officer subordinate to the Board, except perhaps Mr. J. Strachey, whose opinion it would be of any use to ask.

I send with this a copy of my note as Secretary to Government, dated 29th October 1858, quoted above, for record in the Board's office. It is already on record in the Government Secretariat.

No. 1032, dated 19 April 1860.

Cons.
No. 35.

From Major *R. Strachey*, Consulting Engineer to Government of India, Railway Department, to Officiating Secretary to Government of India, Public Works Department.

IN replying to your letter, No. 1368, dated 14th ultimo, desiring that I should report my views relative to raising loans for the execution of public works, I have to beg permission to extend my remarks somewhat beyond the precise limits of the subject alluded to. The more special question of how loans may best be raised for the purpose of carrying out public works, is one so much involved with the larger question of how best to develop the construction of such works generally, and the views taken by any one of the more special point must, I think, so much depend on what is thought of the larger, that it will probably conduce to a more clear apprehension of my opinions, if I touch briefly on the general considerations which appear to me to underlie the whole matter.

2. I shall, therefore, first consider the characteristics of the undertakings spoken of as public works, with a view to showing the classes of works the execution of which it is more specially expedient to promote.

3. Secondly, I shall discuss the system that, in my opinion, should be followed in providing funds for the works that it is wished to execute.

4. Thirdly, I shall touch upon the machinery by which the financial and engineering operations connected with such a system may best be carried on.

5. And I shall conclude fourthly, with a statement of the checks that should be imposed in the working of any such scheme in the way of accounts and audit.

6. First, then, what are the classes of public works which it is especially expedient to promote for the advancement of the prosperity of the country?

7. In India, we have till lately mixed up under the general name of public works undertakings, having very little in common, excepting their engineering character. The great divisions of State works, and works of internal improvement, however, which have recently been made, fairly separate the public works of the country into two natural and distinct classes. The former comprises all buildings or works required for the administrative wants of the Government; the latter includes the works devoted to the public convenience, or material advancement of the people.

8. Of the first of these classes, State works, it will suffice to say here that the construction of such works devolves upon the Government as a matter of administrative necessity; and, speaking generally, the greater the economy exercised in this branch of public works expenditure, the better.

9. The character of the second class of works is very different. They are all intended to forward some material interest; to enable something of general importance to be done better and cheaper than it before could have been done. The inducement to execute such works, then, is to be found in the consideration that they lead to some definite pecuniary advantage to the community. If they have not this characteristic, it may safely be said of them that they are wasteful, and should not be undertaken; if, on the other hand, it be satisfactorily shown that by the construction of any such work the community will derive a benefit that will somewhat more than compensate the burden that its cost will occasion, that work may properly be set about; and the order in which such works should be undertaken must be determined on a comparison of their general importance, of their probable remunerative character, and of the means practically available in money and engineers for their actual execution.

10. As regards the construction of State works the requirements of the administration must be looked upon as precisely of the same character as those connected with any other branch of necessary expenditure for carrying on the Government.

Government. So far as it is prudent to take up money on loan for general purposes, so far may it also be prudent to carry on State works with borrowed money. So far as it is proper to restrict the expenditure of the State generally within the limits of the annual income, so far also it is right to restrain the expenditure on state works so as to avoid a deficit.

11. It is, then, only with the second class of works that we have to deal when we proceed to consider how special funds should be provided for the execution of public works. As regards works of internal improvement, the considerations that should restrain our expenditure are altogether of another character from those just adverted to. It is here necessary first to determine whether the work is in itself likely to be remunerative, next whether the money required for it can practically be obtained on reasonable terms, and lastly whether, as compared with other works of a like character, the particular work with which we are concerned is one of those to which our available funds and means of supervision, which under any circumstances must be very limited, may be applied, in preference to all others. Under these restrictions it may generally be affirmed that it is proper to undertake works of this class.

12. And I would first observe, that it seems to me hopeless to look for any considerable or rapid material progress in this country, so long as we continue to follow the system, that has commonly been adopted till now, of restricting our expenditure on works of improvement to the amount that can be spared from the ordinary income of the state for such a purpose. Public improvements are in their nature permanent, and there is no *prima facie* justice in applying the taxation of a few years, or of a single year, to pay for the entire cost of works the utility of which will remain unimpaired for a long series of years. No man in building himself a house to last for his entire life, and then to be handed down to future generations, would be content to pay for it out of his annual income. He would naturally and prudently apply to such an object a considerable capital sum, the interest only on which would become a burden on his income. Any one in ordinary circumstances who lived in a house, the cost of which was limited by the sum he could prudently set apart from his income while the building was going on, must either be a pauper and dwell in a hovel, or at all events occupy a house which, by common consent, would be thought far less commodious than he fairly had a right to. And so it is with a community. If it restricts itself to the construction of such works as can be paid for directly out of the economies of the State from year to year, it will never have any public works of importance, and it will continue to live on in a state of semi-barbarism so long as such a system lasts.

13. The causes that make it hopeless to expect any really important development of public works so long as we trust to the surplus income of the State alone, not only affect our power of undertaking important works, but of constructing them with the rapidity that is essential. It is commonly a most wasteful system to follow in carrying out large works to execute them in small portions, with limited funds. In almost every instance it would be better to wait till a sufficient sum could be obtained for the completion of the contemplated works in a vigorous way. The remunerative character of these works is almost always most seriously damaged by any want of completeness in the general scheme, and until the works are in full action, the capital locked up in them lies fruitless and unprofitable.

14. Of course I am not to be understood as implying that no part of the annual income is to be devoted to works such as these, but only that for works of importance the annual income will not suffice, and that money must be borrowed for their efficient construction.

15. The past history of Indian public works presents to us a sort of compromise between the system that I advocate, and the strict system of confining the expenditure within the annual income. The open loans of past years came at last to be looked on almost as a branch of the ordinary income; and the conviction that the expenditure on our great public works was not fairly chargeable against the annual revenues, but was in the nature of an investment of capital, was rather an after-thought forced upon the Government by the contemplation of the con-

tinually

tinually recurring deficit, than an idea accepted at first as a basis for a certain line of financial policy.

16. It is not to be denied that many great works have been carried out in a more or less complete manner under the old or existing system, but it is lamentable to see how much still remains to be done to most of them, and to reflect with what difficulty they have been allowed to be carried on, and what little hope there even now is of their satisfactory completion, unless some new policy is adopted.

17. Assuming, then, that this point is conceded, and that it is admitted to be necessary for a vigorous prosecution of works of improvement to go into the market and borrow, it next has to be considered what are the precautions to be taken to prevent an undue or improvident recourse to this expedient.

18. It is, I think, most essential to look clearly into this matter. The advocates for the rapid extension of works of improvement will, I fear, too often be over sanguine, and it will be necessary to restrain them strictly within the bounds of prudence. If this be not done, disaster is sure to follow, and the very efforts that may have been made, with the best intentions, for the advancement of the prosperity of the country, will be found to have made any improvement still more difficult than before, by destroying confidence, and rendering any further appeal to capitalists practically out of the question.

19. The only safe basis on which to ground a proposal for a fresh permanent charge against the income of the State, is by making a corresponding permanent allocation of revenue to meet the charge. This may either be done by creating a new tax, or by reserving from the existing revenues a sum that, under all circumstances, shall be devoted to meet the charge in question.

20. It should therefore, I think, be laid down as an unalterable rule, that before any loan was contracted for the execution of public works, a sum equivalent to the interest on the loan should be specifically set aside from the annual allotment of cash held available for the execution of public works generally, and devoted to the payment of that interest. So far as the expenditure on public works in any province was concerned, it should be held to be the first duty of the local Government to provide for the interest of the local public works loans, and to consider only the balance of the allotment that then remained, as available for direct expenditure on works.

21. If the local Government had any means of levying a local cess to cover such a charge, and if the adoption of such a course met with the approval of the central Government, it would come to much the same thing as the special appropriation above mentioned.

22. Also, as soon as the works for which the loan had been raised began to return a profit, such income would of course be available as a set-off against the charge for interest, and release a corresponding amount of the sum specially appropriated out of the general allotment for the public works service of the year to meet this class of charge.

23. But a restriction of this sort alone would not suffice. It must, I think, also be left to the central authority to decide on the amount of interest charge that might thus be created against the public works allocations of revenue. A careful watch should be kept on all such transactions, and any tendency to extravagance checked at once. Where the income that had been anticipated from new works in any province was fairly realised, it would show that the operations had been prudently conducted, and that there was such an elasticity in the condition of the province in question as would reasonably admit of further transactions of a like sort; and *vice versa*. It might at first be expedient to limit absolutely the proportion of the interest charge to the whole probable annual allotment for public works, say to one-tenth or one-fifth, until the practical working of the system was ascertained; but ultimately, it seems to me that the proper limit could only be discovered by experience.

24. The details of the system on which the money should be raised need not, I think, be restricted by any very precise formula. An open loan might be found most convenient in one place, and a subscription of shares in another.

Generally,

Generally, however, I should think that the process might be as follows:—A proper scheme having been taken up, designs and estimates of cost would be prepared. A calculation of the probable profits and of the probable rate at which money could be raised, would also be made. On the final approval of the scheme, and on sanction to raise the money required by loan having been given by a competent authority, the facts of the case, and the terms offered by Government, should be notified. Either the whole estimated cost might be divided into shares of a definite amount, bearing a fixed rate of interest, to be subscribed for, or certain sums might be subscribed for at the option of the capitalist, as is the custom with the Indian loans. Further, a promise of a certain share of any surplus profits (that might be realised) might properly be made. The time during which the loan or subscription list would remain open, would also be fixed. If, at the end of the fixed time, the necessary sum had not been subscribed, the Government would consider whether it should allow more time or return the deposits, or itself subscribe the balance, *i. e.*, contribute so much from the available public works appropriations as would enable it to commence the work. Stock thus subscribed for by the Government might afterwards be converted into cash in the open market, if it were at any time found profitable to do so; and thus, in fact, the rest of the required capital for the work would be obtained.

25. It would also probably be proper to give the priority of right to subscribe to local proprietors; but into such details I need not go.

26. It seems to me tolerably certain that money would not be forthcoming largely for purposes such as these, unless at a higher rate of interest than is usually paid by the Government; and that it would be necessary to allow some margin in fixing the rate of interest, so that the varying value of money in various parts of the country might be accommodated. It might, however, be most convenient to fix one rate of interest for all India, and to permit the rate of subscription for the capital to vary above or below par. If the rate of interest varied from place to place there would be a great complication in the accounts; while, on the other plan, there would only be a little additional trouble in the first calculations in the apportionment of the stock or the shares.

27. The arrangement of a sinking fund, as suggested by Lord Stanley, would cause no difficulty; and a system of terminable annuities might also be adopted, if found advantageous.

28. I would here observe, with reference to the Secretary of State's Despatch, that the safety of the transactions between the Irish Board of Works and the Irish proprietors, to which his Lordship alludes, evidently depends on the fact that the land is a perfectly valid security for the sum advanced for works of improvement. If the works failed, and the interest could not be paid, the estate would be sold, and the Board would be reimbursed. With an arrangement such as Lord Stanley proposes for this country, however, there is no security whatever either that the works will succeed entirely, or that they will pay any interest at all, or that the State will ever be able to reimburse itself in case of failure. If the works do not pay they become an encumbrance on the State; and it is almost certain that, where no special precautions are taken to make the local administrations feel directly the effect of their mismanagement, no sufficient check will be established to prevent the recommendation of projects that will not pay. As soon as the local Government finds that its income available for internal improvement is reduced for ever by the amount necessary to pay the interest on money sunk in unprofitable works, we may be pretty certain that care will be taken to prevent wasteful expenditure.

29. So long as the interest on loans for public works remains a general charge against the imperial revenues, and so long as local improvidence and extravagance in the construction of works do not bring immediate punishment, or cause sensible inconvenience to the persons responsible for such neglect, there can, I think, be no hope for a really economical management of a State department of public works. As the motives which lead to private economy cannot be brought to bear on the operations of a State department, we should endeavour to find some substitute for them, and the best or only substitute, I think, will be obtained by adopting some such system as I have suggested.

A further development of this idea will be found in a subsequent part of this letter.

30. With the precautions above suggested, I think that a system of local loans for the execution of public works could be most usefully and quite safely adopted. And it might, I think, be extended freely to the operations not only of the Public Works Department, strictly so called, but also to the administration of the local road and ferry funds, and of municipal revenues.

31. One additional security would be necessary in behalf of the subscribers to such loans, viz., a positive pledge on the part of Government that the whole of the money should be faithfully devoted to the objects for which it was raised.

32. I now pass to the third point above mentioned, the machinery by which the financial and engineering operations connected with such a system might best be conducted.

33. One of the gravest objections to the present system of guaranteed joint stock companies is, in my opinion, this, that the operations of such companies have no necessary relation to any real want of the community, still less to the most pressing wants. A party of speculators wish to make money; some scheme is hit upon which is declared to be likely to be productive of great profit: a company is formed to carry it out; and a guarantee is asked for. There is no attempt made to look at the real wants of the country, to balance the available means, and the nature of the claims of various projects in various provinces. It is sufficient that so much British capital is available for expenditure on what are said to be works of improvement in India; and a cry is raised that the Government, if it refuse the guarantee, is obstructing improvement. There is no thought taken of how the guaranteed interest is to be raised, of who will pay it, or of who will profit by the works constructed by such a company.

34. If it be true, and I conceive that it now is undeniable, that money is not forthcoming for the construction of public works in this country without the guarantee of a fair amount of interest by Government, it seems to me equally incontestible that the Government should take every precaution to obtain the available surplus capital for such purposes, on the most reasonable terms, and to spend it in the most useful and most economical manner. The existing system of guaranteed companies, and I speak after several years' experience of the details of their working is, I am quite satisfied, most defective in respect to all of these important elements. The capital is raised on extravagant terms; the works are not those most required for the country; and the management has been most costly. I say this without wishing to impute blame to any one, for the result seems to me almost the necessary consequence of the system that has been followed.

35. I am as ready to admit as any one that, where a country is in a condition to carry out the material improvements that are necessary for its progress, without the intervention of the Government, it is most fortunate, and that the Government should interfere as little as possible with such matters. But where the intervention of Government is essential, it is most unwise to attempt to introduce a sham system of apparent independent action, by which the whole pecuniary responsibility is, in fact, thrown on the Government, and the whole of the natural checks on bad management and extravagance, and the whole of the practical compensations to the community for the errors of individuals, are almost altogether abandoned or nullified.

36. The Government, it seems to me, may, with equal propriety, do two things; it may permit private enterprise to take its legitimate free course, unassisted and uncontrolled; and it may seriously take in hand the development of material improvements on its own responsibility, to the best of its ability. The action of free private enterprise cannot now be looked upon as a resource of much value, though, so far as it offers itself, it should certainly be encouraged to the utmost; and the only prospect of carrying out works with satisfactory vigour, is for the Government itself to push them forward.

37. I venture to think that this has not till now been seriously attempted. It has rather been the aim of our administration to avoid such a course; to try how to get on without any serious Government action; to accept temporary expedients

expedients and palliatives, instead of adopting a definite policy, either of one sort or another. The English dominant idea, that Government management is essentially bad, and that private management is essentially good (a prejudice opposed by the practice of every other civilized nation in Europe besides our own) has fatally repressed the natural tendency that the local administration has to improve its systems and extend its usefulness; and the result has been and continues to be most unsatisfactory. But I will say no more on these general topics, and will proceed to state my views on the matter more specially under our consideration.

38. This branch of business should then, I think, be dealt with in connexion with the Public Works Department of the Government of India. In the first place there should be a system of check on the engineering character of the projects put forward, and in the next place a check on their financial character.

39. For the first part of the process I should consider that two engineers, one of Indian experience and one of European experience, should be associated as professional advisers of the Government. They should have no administrative duties whatever, their functions being solely consultative. They should visit the various provinces of the empire, and report on all the larger projects for public works that required the sanction of the Central Government for their execution; and the Central Government should be chiefly guided by their professional advice in sanctioning the execution of such projects. The administrative business of the Public Works Department would go on just as at present, only it should be a further part of the duty of these inspectors to report to the Central Government on the general state of the public works of the provinces they visited, and more particularly on the progress and condition of the great works completed or in course of execution under the sanction of the Central Government.

40. Next, there should be an officer to take special charge of the financial checks of the system. The Controller General, or Inspector General of Public Works Accounts, a functionary the necessity of whose appointment I have long advocated on other grounds, would naturally perform these duties.

41. It would, of course, rest with the local Government to take the initiative in proposing works for construction by means of loans. The engineering character of the projects having been sanctioned by the professional officers above spoken of, the financial aspect of the proposals would be dealt with on the general system laid down for the purpose, and the arrangements under which the necessary funds were to be raised would be settled. The whole of the financial arrangements of the public works administration of each province for the year would be embodied in a budget as at present, with the addition of a scheme of ways and means, showing how the requisite funds would be provided. These transactions generally would also, I presume, fall within the scope of the Central Revenue Board, of which, I should think, the Controller General of Public Works Accounts might properly be made a member.

42. As the system which I now advocate would lead to a largely increased expenditure on public works, it would require a corresponding increase to the engineering staff, and a greater degree of elasticity would be called for in the constitution of our public works establishments. But there is no reason to fear that any difficulty would arise in this respect that might not readily be met in a cautiously conducted development of this branch of the administration.

43. I will here only further remark that I should look forward to a possible separation of the military element of the Public Works Department from the civil, in connexion with changes such as I contemplate. A military chief engineer might possibly be constituted under the Central Military Department of the Government of India, and a more military constitution given to the branch of the department connected with the construction of barracks or military works, the purely civil character of which is now so often found fault with by military officers. The great increase in the number of European troops in India will probably render such a separation of duties less difficult in an economical point of view than it formerly would have been.

44. I now come to the last part of this subject. The checks that should be imposed on such a system in the way of accounts and audit.

45. I must once more call to mind that the branch of works that I am dealing with is only that devoted to public improvements; that such works in their essence should be remunerative in some form; and that they should not only be self-supporting, but the source of constantly increasing profit to the State or community. These considerations are most essential to the foundation of a proper system of public works administration. Under such a system not a rupee should be spent without a definite knowledge that the worth of that rupee would be returned in some shape; and a definite responsibility should attach to the officers administering the department for seeing that this return was actually made, or for accounting satisfactorily for the cause of any failure.

46. If such a system were fully carried out, there would be no longer any hesitation in devoting money to the construction of public works. The precise character of the various classes of works would be very soon ascertained in a definite way; those that were not profitable would no longer be undertaken, and increased economy would be introduced in the management of those that experience showed to be really remunerative.

47. In this point of view I am of opinion that the present value of the whole of this class of works should be estimated on the best foundation available, and that the total sum should be held to represent the capital sunk by the State in behalf of the Public Works Department. For a fair rate of interest on this capital the Public Works Department should be held to be responsible on the one hand, while it received credit on the other for the whole of the revenues derived from the works. All charges for maintenance would equally have to be accounted for by the Public Works Department. Any surplus income, after paying all expenses, would show the actual profit to the State from its public works; and any deficit would show the actual charge.

48. In respect to many classes of works, there would be no difficulty in carrying out such a scheme as this. In others the proper course, to adopt is not very clear; but this is not, I think, a sufficient reason for not making the attempt.

49. The roads of the country are the works that would be least easily of all brought into place in such a balanced account. But even with them, I think that the advantage of considering the annual expenditure, with reference to some fixed elements of comparison, such as their total length, or the area, revenue, or population of the districts they traversed, and so forth, would be of great utility. We could not look for a direct cash return from many of the roads, though the receipts from tolls and ferries will produce a sensible revenue. The State, therefore, might make some contribution, proportionate to the area or revenue of the province, from the general revenues, as representing the indirect advantage derived to the community from the construction of roads. The necessity for making a comparison of the outlay on maintenance, with a sum at first based even on an imaginary foundation, would, from the outset, be a most useful check on this branch of expenditure; and the habit once introduced would soon lead to checking the outlay in one part of the country against that incurred in another.

50. I will not attempt to go in detail into the system to be followed either in making the first valuation of the existing works of this order, or in managing the account to exhibit the profits derived from them. But I feel satisfied that both processes are perfectly feasible, and that if they were once got into operation, the advantage to the State in an economical point of view would be very great. At present we have literally no knowledge whatever in a definite shape of the profits that may fairly be set down to the account of our irrigation works in any part of India. There is a general belief that these profits are large, and we know that they have at all events amounted to certain sums in certain places. But generally the returns are so mixed up with the land revenue, and so little pains have been taken to estimate what is fairly due to one, and what to the other, that the whole subject is now nearly in as great uncertainty as when it was first discussed. Not knowing the first elements of fact in such matters, we are, of course, sadly deficient in any power of estimating prospective benefits, and such estimates are too commonly quite untrustworthy in consequence.

51. The foundation of a good system of public works audit has already been laid, I believe, very much on the plan recently declared to be about to be adopted for

for the whole of the public expenditure. If the existing system is carried out and brought into relation with the Central Board of Audit, it will, I think, give all proper security for the necessary degree of attention being paid to this subject; and I trust that the Government will not relax the efforts it has made during the last four years to bring order into this branch of the public works administration.

Dated 28th March 1860.

From Colonel *R. Baird Smith*, c.b., Mint Master, late Superintendent General of Irrigation, North Western Provinces, to Officiating Secretary to Government of India, Public Works Department.

Cons.
No. 36.

I HAVE the honour to acknowledge the receipt of your letter, No. 1367, dated 14th March 1860, forwarding copy of Despatch No. 12, dated 24th March 1859, from the Secretary of State for India, on the question of the execution of works of irrigation by means of special local loans, and requesting me to submit my views on the subject.

2. The motives that urgently press for some definitive provision for the extension of works of irrigation are given in a summary form in the first sentence of para. 5 of the despatch under reply. With a single exception, I cordially recognize the force and pertinency of these reasons. That exception is the assumed universality of speedily remunerative returns from works of irrigation. The certainty and the ultimate abundance of such returns in all cases in which the works are selected with judgment and executed with skill are, I believe, unquestionable; but with the experience of canals of irrigation in the North Western Provinces before me, I find it impossible to accept rapidity of returns as a result, which judgment and skill, however effectively exercised, can secure. The natural progress of returns from irrigation works in those provinces is slow, and the contrary impression has arisen, I believe, from attention being given more to partial than to general experience. Different provinces of the empire differ so materially from each other in the conditions which determine rapidity of returns from their irrigation works, that they must be judged apart. Where land and water revenue are blended in one rate, and where that rate is at once imposed on land for which water has been provided, there, no doubt, remunerative returns on expenditure for works of irrigation are rapidly obtained. This is specially the case in Madras, where the annual settlement of the land revenue gives facilities for bringing to credit at once all proceeds from newly irrigated ground. But where the land revenue has been perpetually settled, as in Bengal, or permanently so, as in the North Western Provinces, and where water for irrigation must be purchased by a payment quite separate from the wet cultivation rates, then, all the experience we have yet had shows that, however certain or abundant the returns from efficient works of irrigation may ultimately be, they cannot be described with justice as rapid. This explanation seems to me necessary, as I think the Secretary of State in Council is scarcely prepared for the practical results to which his scheme of local special loans would lead, when applied strictly as described in his despatch, to works in localities of the latter class.

3. Perhaps the best and clearest way of exhibiting these results will be to assume a case, and trace them through each stage in such detail as may be necessary.

4. There is probably no scheme at present before Government more likely to command the approval of all local authorities or capitalists, whether European or native, than that for the irrigation of South Behar. I assume, therefore, that it would be a very proper project for execution by means of a local special loan. The expense, including therein provision for every contingency likely to occur prior to the opening of the works for irrigation, may be taken for present purposes at 80,00,000 rupees. It is further supposed that Government would be prepared to make such provision for establishments and working means generally as would admit of an expenditure of 16,00,000 rupees per annum

being economically incurred, thereby insuring the completion of the project in five years. I also assume that the capital would be taken up by instalments, as it was wanted, at five per cent. interest, and that three per cent. of the amount borrowed each year would be invested in public securities, to accumulate at compound interest for redemption of the capital.

5. On these data the following tabular statement represents the financial condition of the project at the time the works are supposed to be completed :—

Capital Invested in		Interest on Capital at 5 per Cent.	Redemption Fund at 3 per Cent. of Capital.	Total Borrowed in each Year.	Total Due.
	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
First year - -	16,00,000	80,000	48,000	17,28,000	17,28,000
Second „ - - -	16,00,000	1,66,400	48,000	18,14,400	35,42,400
Third „ - - -	16,00,000	2,57,120	48,000	19,05,120	54,47,520
Fourth „ - - -	16,00,000	3,52,377	48,000	20,00,377	74,47,897
Fifth „ - - -	16,00,000	4,52,394	48,000	21,00,394	95,48,291

6. It therefore appears that when the works were completed, they would commence their remunerative action burdened with a gross debt of 95,48,291 rupees, bearing five per cent. interest. The investment of the redemption fund, however, would, in the five years employed in construction, have produced 2,65,228 rupees, so that the net debt of the project would be 92,83,063 rupees.

7. Now, if we were justified in imposing at once wet cultivation rates on all lands to which the works could supply water, then the project would become immediately self-supporting, and in a short time remunerative. No necessity for further borrowing would exist to meet the costs of establishments and current expenses in repairs, &c., and all that would be necessary to ensure the redemption of the capital would be to continue re-investing the proceeds of the 2,40,000 rupees set aside for the purpose, and this sum so dealt with, would amount in 22 years to 92,41,248 rupees, thus insuring practically the clearance of the original debt in between 22 and 23 years from the opening of the works for irrigation.

8. In irrigable districts, under such fiscal and agricultural conditions as those of Upper Bengal and the North Western Provinces, we have, however, no authority to assume any such probabilities as have just been alluded to. We cannot impose wet cultivation rates, but must sell the water to people who do not readily command new capital to bring unirrigated land under irrigated culture. In large tracts, an existing system of irrigation to which people are accustomed and to which their mechanical appliances have for ages been suited, must be displaced, and 20 years' observation warrants me in saying that this is not a very rapid process. The much greater cheapness of the means of irrigation we offer, insures for it the ultimate victory over all opposition, but the success is not a sudden one. Hence, then, the problem of executing works in such districts by special local loans becomes a much more complex one than seems to be contemplated. To show this, I continue the illustration from the Behar Canals.

9. Taking actual results on the canals of the North Western Provinces as guides, it may be assumed with sufficient accuracy for our purpose, that irrigation revenue increases progressively at the rate of one per cent. per annum on the amount of the capital sunk in the construction of the works. The Western Jumna Canal has been irrigating, for example, for 40 years, and its returns, direct and indirect, are now about 36 per cent. on its capital. The Eastern Jumna Canal has been at work for 30 years, but from peculiar circumstances its returns are lower, though rapidly rising. Ten years hence, however, they will probably be equal to those of the Western Jumna Canal. I take this standard, therefore, as near enough for the Behar Canals.

10. The

10. The annual expenses for works on such a scale would probably be not less at first than 3,00,000 rupees. As the area of irrigation and distributory apparatus extended, these annual expenses in establishments and repairs would gradually increase, and I have assumed them to do so till they reached a maximum of 5,00,000 rupees in the 16th year of work.

11. Under these conditions, the provision that must be made for annual expenses by continued borrowing will be found in the appended statement, and the general results it shows are these—

1st. That the works will not be self-supporting till the 16th year after they have been opened for irrigation.

2d. That during the period noted, sums ranging from a maximum of 6,84,153 rupees in the first year to a minimum of 15,804 rupees in the 15th, must be provided from borrowed funds to cover interest due and current expenses.

3d. That in the 16th year the annual revenue from irrigation will have reached the sum of 12,80,000 rupees, and the charges against the works that of 12,66,594 rupees, thus giving a small surplus revenue in that year of 13,406 rupees.

4th. That the accumulated debt on the works at the end of the 16th year would be 1,53,31,889 rupees.

5th. That supposing this debt to be liquidated by the action of a Redemption Fund of 2,65,228 rupees (the amount available at the opening of the works) invested at five per cent. compound interest, such liquidation could not be effected in less than about 84 years from the opening of the works for irrigation.

6th. But assuming that the whole surplus revenue accruing from the 16th year onwards were applied to the redemption of the debt on like terms, then the whole would be liquidated in about 33 years after the opening of the works for irrigation, or 38 from their first commencement.

12. The general impression left by these details does not seem to me to be favourable to the scheme of local special loans for works of irrigation in this part of the empire. As many special loans as there are special projects would lead, I think, to a very unmanageable state of things in the department of irrigation, and it seems to me that it would be very desirable to devise some less complex expedient for procuring funds, while no appropriations for public works can be made from the ordinary income of the year. It is not to be supposed that the details given are strictly accurate; in truth, they cannot be so; but they give, I think, a fair general view of the results within moderate limits of error, and so form a reasonably safe basis for general conclusions. I have only further to add on this part of the question, that in estimating the revenue, both direct and indirect, I include in the latter term only that increase in the land revenue which is invariably found in canal districts, and which all admit to be due to their superior facilities for irrigating their different products. Roughly, that difference is about equal to the amount realised by sale of water, navigation returns, &c. There are various other sources of indirect returns, which I have not estimated at all, but it will readily be understood that as an agricultural community is able to replace over annually increasing breadths, the pulses, and grasses, and coarse cereals which form the staple crops of unirrigated lands, by such rich cultures as those of sugar, and rice, and cotton, and other khureef products of irrigated soils, they must become large indirect contributors to the public revenue in many more ways than they ever were before; still, as neither their gain nor that of the State is susceptible of any very tangible estimate, I have left it aside, though fully sensible of its importance; and indeed, looking upon it as the main recommendation to the construction of that class of works, which not only improves in various ways the public revenue, in common with other kinds of works, but largely increases, while it places beyond the risk of vicissitudes of the seasons the most important resources of the great agricultural community, who, without their aid, may in any year, and over large tracts of country, see their whole means of subsistence destroyed by a failure of the usual rains.

13. It would seem from the tenor of the Secretary of State's letter under notice, that the main objects he desires to effect are—

1st. To obtain money without the intervention of guaranteed irrigation companies till such time as the results of the experimental Madras Company become apparent, and can be safely judged of.

2d. To insure the money thus obtained being applied to the purposes for which it was borrowed, and to those only.

3d. To interest, if possible, the local proprietors of land or other capitalists in local schemes of improvement.

4th. To provide, by investment at compound interest of a certain percentage of the amount borrowed, for the redemption of the total debt within some reasonable number of years.

14. It being taken for granted that the Government is prepared, notwithstanding present deficits, to borrow money for public works of the class under discussion, it seems to me that all objects would be answered by opening a public works loan at the interest of the day, for definite amounts; by reserving a certain portion of such loan for certain periods for local subscriptions with reference to the projects to be undertaken; by pledging the faith of the Government that the money would only be spent on such works, and strengthening this pledge by the periodical publication of abstract accounts of receipts and expenditure; and by appropriating a sufficient per-centage of the amount subscribed as a sinking fund, to liquidate the debt in, say, 30 years from the commencement of the works. Such proportion of the money thus obtained as the Government of India might think expedient could be appropriated to each governorship or other local division, and the capitalists of such divisions would, if they desired to invest their money in local improvements, have the opportunity of doing so by means of the reserved portions of the loan. I am in no position to divine the serious intentions of the Government in this matter, and I can only therefore say, that if the choice is to be between a multiplicity of local special loans, protracted over long periods of time, and a general public works loan, my own preference would be very decidedly for the latter, or, in more general terms, for some other plan of providing the funds as a single operation of the Central Government.

Cons. No. 37.

STATEMENT of the INTEREST or CAPITAL of WORKING EXPENSES and REVENUE of the BEHAR CANAL, assumed to cost 80 Lakhs of Rupees.

	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Debt after completion	-	-	92,83,063	Debt on 3d year	Brought forward	-	1,12,45,854
Interest at 5 per cent.	4,64,153			Interest	-	5,62,292	
Expenses	3,00,000			Expenses	-	3,50,000	
		7,64,153					
Revenue at 1 per cent.	-	80,000		Revenue at 4 per cent.	-	9,12,292	
Required to borrow	-		6,84,153	Required to borrow	-	3,20,000	
							5,02,292
Debt on 1st year after completion	-	-	99,67,216	Debt on 4th year	-	-	1,18,38,146
Interest	4,98,360			Interest	-	5,91,907	
Expenses	3,00,000			Expenses	-	4,00,000	
		7,98,360					
Revenue at 2 per cent.	-	1,60,000		Revenue at 5 per cent.	-	9,91,907	
Required to borrow	-		6,38,360	Required to borrow	-	4,00,000	
							5,91,907
Debt on 2d year	-	-	1,06,05,576	Debt on 5th year	-	-	1,24,30,053
Interest	5,30,278			Interest	-	6,21,502	
Expenses	3,50,000			Expense	-	4,00,000	
		8,80,278					
Revenue at 3 per cent.	-	2,40,000		Revenue at 6 per cent.	-	10,21,502	
Required to borrow	-		6,40,278	Required to borrow	-	4,80,000	
							5,41,502
	Carried forward	-	1,12,45,854		Carried forward	-	1,20,71,555

	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
Debt on 6th year -	Brought forward -		1,29,71,555	Debt on 11th year -	Brought forward -		1,48,30,244
Interest - - -	6,48,577			Interest - - -	7,41,512		
Expenses - - -	4,00,000			Expenses - - -	4,50,000		
		10,48,577				11,91,512	
Revenue at 7 per cent.	- - -	5,60,000		Revenue at 12 per cent.	- - -	9,60,000	
Required to borrow -	- - -		4,88,577	Required to borrow -	- - -		2,31,512
Debt on 7th year -	- - -	- - -	1,34,60,132	Debt on 12th year -	- - -	- - -	1,50,61,756
Interest - - -	6,73,006			Interest - - -	7,53,087		
Expenses - - -	4,00,000			Expenses - - -	4,50,000		
		10,73,006				12,03,087	
Revenue at 8 per cent.	- - -	6,40,000		Revenue at 13 per cent.	- - -	10,40,000	
Required to borrow -	- - -		4,33,006	Required to borrow -	- - -		1,68,087
Debt on 8th year -	- - -	- - -	1,38,93,138	Debt on 13th year -	- - -	- - -	1,52,24,843
Interest - - -	6,94,657			Interest - - -	7,61,242		
Expenses - - -	4,00,000			Expenses - - -	4,50,000		
		10,94,657				12,11,242	
Revenue at 9 per cent.	- - -	7,20,000		Revenue at 14 per cent.	- - -	11,20,000	
Required to borrow -	- - -		3,74,657	Required to borrow -	- - -		91,242
Debt on 9th year -	- - -	- - -	1,42,67,795	Debt on 14th year -	- - -	- - -	1,53,16,085
Interest - - -	7,13,390			Interest - - -	7,65,804		
Expenses - - -	4,00,000			Expenses - - -	4,50,000		
		11,13,390				12,15,804	
Revenue at 10 per cent.	- - -	8,00,000		Revenue at 15 per cent.	- - -	12,00,000	
Required to borrow -	- - -		3,13,390	Required to borrow -	- - -		15,804
Debt on 10th year -	- - -	- - -	1,45,81,185	Debt on 15th year -	- - -	- - -	1,53,31,889
Interest - - -	7,29,059						
Expenses - - -	4,00,000						
		11,29,059					
Revenue at 11 per cent.	- - -	8,80,000					
Required to borrow -	- - -		2,49,059				
	Carried forward -		1,48,30,244				

	<i>Rs.</i>		<i>Rs.</i>
Interest - - - - -	7,66,594	Fund on 21st year - Brought forward -	13,74,246
Expenses - - - - -	5,00,000	Interest - - - - -	68,712
	12,66,594	Surplus - - - - -	4,93,406
Revenue at 16 per cent - - - - -	12,80,000	Fund on 22d year - - - - -	19,36,364
		Interest - - - - -	96,818
Surplus on 16th year - - - - -	13,406	Surplus - - - - -	5,73,406
Interest on 16th year - - - - -	670	Fund on 23d year - - - - -	26,06,588
Surplus, being 80,000 rupees more each year	93,406	Interest - - - - -	1,30,329
Fund on 17th year - - - - -	1,07,482	Surplus - - - - -	6,53,406
Interest - - - - -	5,374	Fund on 24th year - - - - -	33,90,323
Surplus - - - - -	1,73,406	Interest - - - - -	1,69,516
Fund on 18th year - - - - -	2,86,262	Surplus - - - - -	7,33,406
Interest - - - - -	14,313	Fund on 25th year - - - - -	42,93,245
Surplus - - - - -	2,53,406	Interest - - - - -	2,14,626
Fund on 19th year - - - - -	5,53,981	Surplus - - - - -	8,13,406
Interest - - - - -	27,699	Fund on 26th year - - - - -	53,21,313
Surplus - - - - -	3,33,406	Interest - - - - -	2,66,065
Fund on 20th year - - - - -	9,15,086	Surplus - - - - -	8,93,406
Interest - - - - -	45,754	Fund on 27th year - - - - -	64,80,784
Surplus - - - - -	4,13,406	Interest - - - - -	3,24,039
		Surplus - - - - -	9,73,406
Carried forward - - - - -	13,74,246	Carried forward - - - - -	77,78,229

	<i>Rs.</i>		<i>Rs.</i>
Fund on 28th year - Brought forward -	77,78,229	Fund on 31st year - Brought forward -	1,25,69,132
Interest - - - - -	3,88,911	Interest - - - - -	6,28,456
Surplus - - - - -	10,53,406	Surplus - - - - -	12,93,406
Fund on 29th year - - - - -	92,20,546	Fund on 32d year - - - - -	1,44,90,994
Interest - - - - -	4,61,027	Interest - - - - -	7,24,549
Surplus - - - - -	11,33,406	Surplus - - - - -	13,73,406
Fund on 30th year - - - - -	1,08,14,979	Fund on 33d year - - - - -	1,65,88,949
Interest - - - - -	5,40,749	Debt - - - - -	1,53,31,889
Surplus - - - - -	12,13,406	Surplus - - - - -	12,57,060
Carried forward - - -	1,25,69,132		

5 years for completion.

16 years of borrowing, to pay interest and working expenses.

17 years of Progressive Redemption Fund.

38 years, after which there will be a surplus of 12,57,060 rupees, after paying all debts.

Calcutta Mint, 28 March 1860.

(signed) *R. Baird Smith*, Colonel,
Mint Master.

(Late Superintendent General of Irrigation,
North Western Provinces.)

(Reserved for future consideration.)

(No. 1662.)

From *J. D. Bourdillon*, Esq., Secretary to the Government of Fort St. George,
to Lieutenant Colonel *H. Yule*, Secretary to the Government of India,
Public Works Department.

Public Works Department. Revenue Irrigation.
Fort St. George, 8 July 1859.

Sir,

In reference to your letter of the 25th May last, No. 3467, I am directed by the Honourable the Governor in Council to forward a copy of a Despatch* this day, addressed to the Right Honourable the Secretary of State for India, together with the papers and minutes of the Members of Government on the same subject, as particularised in the margin.†

* *Vide* Letter,
No. 28, dated
8 July 1859.

I have, &c.
(signed) *J. D. Bourdillon*,
Secretary to Government.

† From Colonel A. T. Cotton, Madras Engineers, dated 18 May 1859. From the Chief Engineer, dated 9 June 1859. Minute by the Honourable the President, dated 23 June 1859. Minute by his Excellency the Commander in Chief, dated 25 June 1859. Minute by the Honourable W. Elliot, Esq., dated 2 July 1859.

From the Commandant of Engineers to *J. D. Bourdillon*, Esq., Secretary
to Government, D. P. W.

Sir,

Commandant of Engineers' Office.

AGREEABLE to orders contained in extract minutes of consultation, dated 1st March 1859, No. 469, I have the honour to transmit a memorandum, containing my opinion on the first project for the irrigation company.

I have, &c.

Fort St. George,
18 May 1859.

(signed) *A. Cotton*, Colonel,
Commandant of Engineers.

MEMORANDUM on the question of the first Project to be undertaken by the
Madras Irrigation Company.

Two great projects have been submitted by the company as undertakings which would be suitable for their operations, so far as their information went. Of course they could, in the first instance, only sketch out projects; they could not incur the expense necessary for their full investigation till they were in a position to raise capital.

2. My opinion has now been called for as to what project I would recommend for them to commence with, so far as I can judge, from the examinations that have already been made. An opinion may be formed without detailed estimates.

I may premise, 1st, that from my long experience in such matters, I have considerable materials for forming a judgment, without the information necessary for detailed estimates; judging from my general knowledge of the cost of such works, of the value of water when applied to irrigation and navigation, and from the levels of the country, for there is no part of the peninsula of which the level is not now known within moderate limits;* and, 2d, that the comparative cost and value of water is now so well known, that it is all but universally allowed that it is not a question of whether hydraulic works, if planned with ordinary judgment, will be a gain or a loss, but that even the comparative failures have been, what in most other undertakings would have been considered great successes. Opinions to this purport have been now publicly recorded by several of the superior authorities in India.

Under these circumstances, there is no presumption in giving an opinion that a certain project promises to be highly profitable, before a minute investigation and estimate has been made.

3. I consider that what is required in a project suitable for the Irrigation Company's operations may be thus stated:— The conditions of a suitable project.

1st. That it should afford a good prospect of being highly profitable to the shareholders, not only for their remuneration, but as an encouragement to the extensive investment of British capital in Indian improvements.

2d. That it should, besides this, promise extensive benefits to the population of the districts in which the works are situated.

3d. That it should promise directly and indirectly to aid the finances of Government.

4th. That it should form an extensive system of works, connecting a large extent of country with the ports by lines of very cheap transit, securing that tract by means of irrigation, as far as possible, from scarcity of food, and enabling it to produce articles for foreign trade, and, as a necessary consequence, to purchase articles of English and other foreign manufacture.

5th. That by scattering well-conducted Europeans over the country, under good control, a vast amount of such influence should be brought to bear closely upon the native population.

6th. That such a system of works should be composed of parts, each of which should form, in itself, a complete project independent of the rest, so that by the execution of any one part, almost immediate returns may be

* I have also myself seen almost the whole country where the proposed works were to be situated.

be obtained. In Rajahmundry considerable benefits were derived within the first twelve months from the commencement of expenditure.

7th. That it should always be kept in view, that especially in an almost entirely unimproved country, like India, there are necessarily places where there are great natural advantages only wanting comparatively trifling works to make them available, such as long lines of river, navigable in themselves, but at present useless, from being unconnected with ports or inland markets, but of which the whole value can be at once realized by the execution of isolated works of no great cost.

8th. In a country thus generally unimproved, but occupied by a vast population, perhaps the most essential principle is to bring as great an extent of natural or artificial lines of communication and irrigation into effective operation as possible in a short time, however roughly; this is in direct opposition to the principle, which probably has been more than all other things put together, the hindrance to Indian improvement, viz., "to do a thing thoroughly at once," which is proved by a hundred instances to be capable of only one interpretation, "let us do nothing;" but in one unhappy case where action has actually followed, viz. the railways, it has, by the failure of the speculation, and the raising up of an enormous interest directly opposed to cheap transit, thrown up a mound of incalculable obstacles to real progress. Several lines of railway have sealed up their tract of country, probably for ever, against cheap transit, and even against irrigation, for the railway men must, as it were for their lives, resist irrigation works in the neighbourhood of their lines, as inevitably leading to cheap transit; it is of the utmost importance to keep this point in view; the welfare of India absolutely depends upon it. If the 30 millions to be spent in railways become a real warning to us, and make us consider whether proposed works are really suited to the circumstances of India or not, they will not have been spent in vain. It is now quite certain that we may spend money, so as not only to be wasted, but actually to raise up a tremendous barrier against such a system of works as will really relieve the country from its terrible and shameful state of depression. Even the loss of 30 millions is no small matter in the present state of the finances; but nothing can be more certain than that at this moment the grand obstacle to the relief of India, from its financial and other difficulties, is the misappropriation of that 30 millions, and hence that the loss of that sum is really a small matter compared with the tremendous obstacle thus opposed to a system of remunerative works. Every shareholder, and every person in any way committed to that dreadful mistake, is now, in theory at least, a necessary opponent of the works that are essential to the material progress of India; surely this should make us careful that we do not in future undertake any works that will have a similar effect. I say in theory, for in two remarkable instances they are in practice entirely supporting my views. Both the Calcutta and the Sind Railway Companies have been compelled, by the pressure of circumstances, to undertake to place vast steam flotillas on the Indus and Ganges, thus themselves taking most effectual steps to counteract their own operations on land. This, however, is only where the actual existence of water communications leaves them no option but to join the competition against themselves. Whenever canals or rivers do not exist, the efforts of the railway men will be to prevent the construction of irrigation and navigation works. This line of argument cannot be out of place in discussing how the irrigation company had best lay out their money.

9th. The project should be such as will, in the first instance at least, give increased value to existing works, so that an immediate value will be given to new isolated main works before any detailed works are executed. Thus the simple act of throwing a more regular flow of water into a river from which there is now extensive but imperfect irrigation, will at once make such water available, affect a vast extent of country, and give great returns.

10th. That such works should, if other circumstances admit of it, be situated in parts of the country most in danger of famine, and most cut off from foreign markets.

11th. That with so reasonable a prospect of large returns, and of the vast

vast benefits from irrigation and cheap transit, economy of construction is by no means of so much importance compared with that of time of execution, as in such projects as afford more room for doubt whether they will be profitable at all. If works can scarcely be expected to yield 5 or 6 per cent., economy of construction is every thing, and a year's loss of returns of less moment; but if works yield 20 or 30 per cent., the loss of a single year's returns is a great item, and the works may be hastened, though at an increased cost. The aqueduct in Rajahmundry conveys water now to at least 45,000 acres, yielding an increased produce, in consequence, of five or six lacs a year, while that work only cost three lacs. This seems so palpable a fact in confirmation of the principle here urged, that I bring it forward here, but it is only one of a multitude.

4. Keeping these points in view, which seem to me to be the leading ones in the question, I have carefully considered the two great projects already proposed, viz., the Toombudra scheme and that of Coimbatore. The Toombuddra and the Coimbatore schemes.

The former consists of the irrigation of half a million of acres in Bellary, Kurnool and Cuddapah, by means of a canal from the Toombudra, throwing water also into the Pennaur from either the Toombudra or the Kistnah, and partly by the Pennaur and partly by canal, to complete the connexion of the upper Kistnah and its affluents with the eastern coast canal, and so with Madras. The Coimbatore project was to form large tanks about the Neilgherries and Animayals, to water almost all Coimbatore and part of Malabar, to throw additional water into the Cauvery, for the better supply of the present Trichinopoly and Tanjore irrigation, and to complete a canal communication between the eastern and the western coast canals.

5. Both these projects seem to meet all the main demands above enumerated; and either I consider would therefore answer the purposes of the Government and the Company, but I prefer the Toombuddra scheme, for the following reasons:— Reasons for preferring the Toombuddra scheme.

1st. It would probably be the most profitable of the two, chiefly on account of turning to use so large a quantity of water now flowing uselessly to the sea constantly for seven months in the year, which therefore would not require to be stored in tanks, but only to be distributed.

2d. It would affect a larger population, who are both liable to famine, and are further removed from the ports.

3d. It would have a greater effect upon the public finances, inasmuch as it would give so great an extent of country access to foreign markets, and so enable those districts to pay a higher revenue in import and export duties, &c., besides the share of the profits from the sale of water.

4th. The remarkable feature of the upper basin of the Kistnah is the moderate fall of the rivers generally, for instance, 900 feet rise between Kurnool and Poonah, a distance by the river of 600 miles, or $1\frac{1}{2}$ feet per mile. By connecting, therefore, the Kistnah below Kurnool with the Eastern Coast Canal, a vast extent of river communication can be made available at a small expense, and the whole upper basin of the Kistnah brought into cheap connection with a port. It will also give access by water to within 80 miles of Hyderabad, a point of great political importance, besides being the greatest inland market of the Peninsula. A population of more than 10 millions will thus be powerfully affected by this system of works.

5th. So large a population will thus also be brought more or less under European influence. A large portion of this tract is probably the best suited of any in India for European residents, being on a level of from 2,000 to 2,400 feet above the sea, and so near to it as to be free from hot winds. On this account alone I am inclined to think this project of the very first importance. Nothing is wanting to make the whole tract along the western ghauts, from the latitude of Mangalore to Ahmednuggur, in every respect available for European enterprise, but cheap communication with a port; with that, perhaps no part of the world could open a fairer field for European enterprise than this fertile healthy tract in a temperate climate, with a large population already on the spot. Ultimately, of course, if not at first, the works of the company should be carried westward as well as eastward, till they connected this tract with the noble natural

harbour of Beital, undoubtedly (with some not very expensive artificial works) by far the best and the best situated of any in India. I would indeed immediately extend the proposed capital, if necessary, and carry on these western works at the same time as the eastern ones, and complete the communication across the Peninsula.

6th. This project fully meets the desideratum of having portions which may be quickly executed, and will form complete projects in themselves, yielding almost immediate returns. For instance, nothing is wanted but an annicut across the Toombudra (or the Kistnah just below the confluence), with about 20 miles of canal to turn the freshes of those rivers into the pennair. This would supply all the present irrigation under that river with a constant flow of water from the middle of May till October, four months and a half, during which at present it has very little, excepting one early fresh in June. This water would thus at once be available without any distributive works, and would alone make a revolution in Nellore. Other parts of the scheme might in the same way be executed independently. Especially I would urge as a work of extraordinary value, the use of the line of river from Poonah and from Ahmednugghur to Kurnool: the average fall being only one foot and a half per mile for 600 miles, there cannot be a doubt that a moderate outlay would give this vast tract of country, hitherto perfectly cut off from all the benefits of transit, the prodigious advantage of a line of communication at probably two pice ($\frac{1}{4}$ d.) a ton a mile, at once giving a new value to several of their staple products. To correct any imperfections in a river of moderate width, and with so small a fall, there can be no doubt that very little money is required, so as to make it an effective navigation throughout the year. It is impossible to estimate the value of such a work, or the effect it alone would have upon a population of five or six millions of people. It is not at all probable that more than 1,000 rupees a mile would be required, or six lacs for this work, $\frac{1}{100}$ part of the cost of a railway, and most assuredly (as carrying at $\frac{1}{10}$ the cost, and so being really available for the great traffic of the country, which a railway as certainly would not, in consequence of the high cost of carriage by it) 100 times more valuable than a railway.

7th. The link connecting the Kistnah near Kurnool with the East Coast Canal, is one of those short lines of navigation about 200 miles, which will connect perhaps 2,000 miles of easily improvable river with the Presidency city, and with the main line of canal running along the coast. Below Kurnool the Kistnah has not been explored, but it has a fall of 800 feet in 200 miles, and there must, therefore, be great obstacles to navigation, besides which, even if it were available, the direction is not good; the desirable thing is to continue the navigation in the direction of Madras.

8th. Referring to the 8th principle proposed above, by merely turning the water of the Kistnah into the Pennaur, by roughly improving the river navigation above Kurnool, &c., a complete stimulus may be given to this whole tract, and great returns obtained long before the whole system of works can be completed. It is astonishing what results may be obtained in this way, and in how short a time, in a country fully populated, but quite unimproved; and this project affords several such openings of first-rate capabilities. In Rajahmundry, by turning water into old natural channels, by temporary locks, &c., immediate value was given to the water through a great extent of country, and this is the reason why such an enormous increase of revenue and of exports was obtained from the very first year of expenditure. At the end of three years six lacs had been expended, and the average of the first four years' revenue of the district was four lacs above the previous and of export six lacs a year. Had we gone upon the principle of completing a grand channel "at once," we might have been six years without returns; and we see now plainly, that for want of more experience by no means the most advantage was taken of the openings offered there.

9th. This part of the country is peculiarly liable to famine from lying, much of it, just between the two monsoons, and it is 200 or 300 miles from the coast; navigation and irrigation will thus be most valuable here. It is only four years since the Government had to employ 100,000 people at a cost of 12 lacs of rupees to preserve them from starvation, of which nine lacs was entire loss. On these grounds, I think we have ample proof that
this

this project is the best of the two proposed to begin with, and that nothing in this Presidency can be proposed equal to it, in all the main desiderata.

6. I have no doubt that one million sterling will complete a noble under- Its cost.
taking, accomplishing all the main objects to the eastward of the Toombudra; but I would add another million for the works to the westward, so as to connect this tract with both coasts, and form a complete system of river and canal communication from Ahmednuggur to Mangalore, pervading the whole of that part of the country.

7. Of the effects of opening this vast, fertile and healthy tract of country to Its results.
foreign trade, an opinion can be formed by what has taken place in Rajahmundry. The exports of Coringa before the works averaged 5½ lacs, this last official year they were 40 lacs, an increase of 34 lacs (Custom House value), or of actual value about 45 lacs, and this is almost entirely from the Delta of the Godavery, an area of about 2,400 square miles. The proposed works will open up 150,000 square miles, or 60 times as much, and it therefore cannot be estimated that a trade of less than five millions sterling would soon spring up.

8. I should state that there is now a nearly complete set of materials in the way of survey levels and reports, on the whole line from the Toombudra to the east coast, so far as the question of the general line is concerned, though much detail levelling remains to be done. There is also a great recommendation to this tract of country, in its extraordinary supply of materials, surpassing in this respect any tract in India or elsewhere I have seen. At Kurnool I saw dry stone walls admirably built, and wanting only the addition of chunam to make them first-rate masonry, and they cost half a rupee a cubic yard, and excellent hydraulic lime is to be had everywhere very cheap. The barracks at Bellary are also extraordinary specimens of superior masonry of granite, built at a very low cost. The materials for a general estimate nearly complete.

9. So far as my information goes, I think the first works that should be Works to be first undertaken.
undertaken, with a rough estimate of their cost, are as follows:—

	Lacs.
Annicut across the Toombudra or Kistnah below Kurnool - - -	2
Canal from Annicut to the Koondaur 20 miles, at 15,000 rupees - - -	3
Deep cutting at the water-shed - - - - -	1
Total to turn Kistnah water into the Pennaur - - -	6
 Annicut across the Toombudra about the confluence of the Huggry - - -	 1
Irrigation of 2,50,000 acres from it, at 10 rupees an acre - - -	25
	26
 Annicut across the Toombudra near Hosoor - - - - -	 2
Main navigation and irrigation channel, from thence to the Kistnah Annicut below Kurnool, 120 miles at 15,000 rupees a mile - - -	18
Heavy works on the hills on the line of this canal - - - - -	5
1,000 feet of lockage, at 1,000 rupees a foot - - - - -	10
Distribution of water to 2,50,000 acres, at 4 rupees - - - - -	10
Aqueduct over the Huggry - - - - -	3
Main irrigation and navigation canal down the valley of the Koondaur, 100 miles at 15,000 rupees - - - - -	15
Improvement of the Pennaur to Eastern Ghauts, on the boundary of Nellore - - -	12
Main canal from Ghauts to East Coast Canal, 50 miles at 10,000 rupees - - -	5
800 feet lockage at 1,000 rupees - - - - -	8
Storing 2,000 million cubic yards of water at 500 rupees per million - - -	10
	98
Kistnah Annicut and canal - - - - -	6
2d Toombudra Annicut, &c. - - - - -	26
Improvement of Moota-Moolah, Beemah and Kistnah for navigation, 600 miles at 1,000 rupees - - - - -	6
TOTAL - - -	136*

To

* The whole of these works are not essential to one scheme.

To which may be added the extension of the canals from the Toombudra westward to Sedasheghur or Beitkal, the irrigation of a large tract in that direction, the improvement of the upper Toombudra and other affluents of the Kistnah for navigation, the cutting of a canal from the Kistnah to Hyderabad, to the extent of perhaps 60 lacs more, making in all two millions.

May be extended afterwards.

10. Of course the scheme can be carried out ultimately to almost any extent; an immense area within those limits may be irrigated, and pervaded by navigable canals, but the works above enumerated would form a very complete scheme, and several parts of them would also each form a complete scheme. A small canal suited to the wants of the country might be carried from Bangalore to Bellary, 200 miles at 5,000 rupees 10 lacs, and so on, a very great extent of country being thus brought into connexion with this system of transit works.

The works may be carried on simultaneously.

11. I also particularly urge that all these works could be begun and carried on together. There is no conceivable advantage in their being made to wait for each other. The line to Bangalore, for instance, has nothing whatever to do with that from Kurnool to Poonah, so far as their execution goes; labour can be equally well obtained on one, whether the other is under execution or not. I think it therefore of the utmost importance that the company should be set entirely at liberty in this respect; that is, that they should be permitted to provide an ample capital, and then to enter upon whatever works they please within that general range of country, subject of course according to their act to the approval of Government. In this way there is no occasion whatever to wait for a long series of years to give the country the incalculable benefit of these works; probably with good arrangements the Irrigation Company might spend carefully from 5 to 10 lacs a year in each district, or range containing a million of people, especially if, as I would propose, a large portion of it is spent in apparatus of various kinds in England, &c., in order to diminish the local expenditure and so hasten the works. In this way five years is ample to enable us to see ten millions of people entirely relieved from their present abject state of poverty through the agency of this company, while the returns from the works would commence from the very first year.

There will be no difficulty in arranging about the Company's dues.

12. With respect to the best mode of collecting the company's dues, I would premise, that I think it is better not to encumber the subject with discussions on those secondary points at present. We know that there is no essential difficulty here, because for years the officers in charge of the canals in the north west have entirely managed the sale of the water, &c., with complete success, and without any connexion with the officers who manage the land tax. This seems quite sufficient for our present purpose. There is in reality not the least connexion between the sale of water and the land tax, any more than there is between sound and the form of a letter, and the difficulty here is of course, like the source of it, a pure imagination.

Nobody dreams of any difficulty about a man's paying for water raised by a pacottah, because he is paying a land tax, and it would be the same if it were raised by a steam engine, or brought by a canal.

The Government may either leave it to the company to sell the water to the people, or they may appoint a separate set of officers of their own on the one hand, to receive the water from the company, and, on the other hand, to sell it to the people; but it can only do mischief to stop to discuss such points now.

Prompt action necessary as the first thing.

13. What I apprehend in our present business, is to allow nothing for a moment to delay our putting the poor impoverished people, often starving, in possession of so incalculable a boon, as this is now fully proved to be, and thus to provide the only possible means (at least most assuredly the only one that is yet known or has been suggested,) of setting the finances to rights, and enabling India to pay its expenses without being a burden to England, but, on the contrary, making it an enormous addition to her wealth and power. When every million of people sell produce to the value of half a million, as Rajahmundry does already* (and there is a certainty of her soon selling double and treble that, if no misfortune occurs), there cannot possibly be any difficulty about finance; and it appears to me most surprising how there can be any other question than

* Actual value.

than this, how can we soonest put the country in possession of those proved means?

When we have secured our plunder, it will be a very agreeable task to sit down at our leisure and divide the spoil, but discussions about it before we have it not only prevent our getting it, but cause unpleasant differences; it is the actual possession that puts every one in good humour with himself and even his opponents. To be convinced of this it is only necessary to read the account of the discussions at a half yearly meeting, where there is a dividend of 80 per cent., as in the case of the Ganges Navigation Company.

14. I perhaps ought also to touch upon the probable actual returns for these works. The probable re-
turns of the works.

Taking the above supposed expenditure of 1,380,000 £., the returns might be thus estimated:—

	Lacs.
Water rate on 500,000 acres, at five rupees an acre - - - - -	25
Sale of water for present irrigated lands in Bellary, Kurnool, Cuddapah and Nellore, probably 100,000 acres at two rupees - - - - -	2
Tolls on 1,000 miles of navigation at one pie per ton per mile on 200,000 tons - - - - -	10
	37
Which is on 138 lacs - - - - -	27 per cent.
Deduct management and repairs - - - - -	5
Net Profit - - - - -	22 per cent.

15. The rate of five rupees supposes two crops on a great proportion of the lands, for the stored water provides for their being supplied with water throughout the year. It must be remembered that orders were lately issued to reduce the tax on irrigated lands in Bellary, so that none should pay more than 12 rupees, from which, deducting two for the land itself, leaves 10 for water rate. This is with tank water, which is much inferior to that received direct from the river, and with land transit for a part of the year only, at two annas a ton a mile, entirely excluding the produce (excepting a minute portion) from foreign markets; whereas with the proposed works there would be transit all the year at about two pice (including tolls), or at a cost of four rupees a ton from the middle of Bellary to Madras, and of six or seven rupees from near Poonah. It must also be observed that the above 1,000 miles includes only the main lines, along which we may be sure that the traffic would be enormous. The traffic on the main canal in Rajahmundry this year is not less than 200,000 tons (the exports alone are about 80,000 tons), and this is from about a million of people only just beginning to rise into a state of wealth and activity; with this example before us a million tons a year would be a low estimate for the traffic on lines thus draining a country of 10 millions of people. The computation
explained.

The salt alone for that number at 12 lbs. a head is more than 50,000 tons. Further, through the inadequacy of the supply of boats in Rajahmundry, the cost of transit averages still about five pice; the cost on these lines I have supposed to be only two pice.

In the above estimate of returns I have supposed only half a million of acres irrigated, but the channels will command at least two millions of acres, and the distribution of the water to an additional area would be proportionately very cheap, so that the above estimate leaves room also for a vast expansion and increase of return in this direction also.

16. I will not here go into the question of tolls (which will rather belong to a separate paper which I have been called upon for), further than to say if the company work these navigations themselves, of course most of the objections to tolls on goods in transit disappear. While the company receive the actual cost of transit, they can at the same time receive the additional sum which constitutes the toll, without any additional expense, and without any annoyance to the owner beyond the payment of the money. Tolls on the canals.

I think it of the very first importance that the company should have a most complete system of navigation both for goods and passengers in their own hands on many accounts, but chiefly because the natives cannot at present use steam power. But I would undoubtedly allow of private carriage also.

Passengers traffic.

17. I have also allowed for no passenger traffic in the estimate of returns. That this will be enormous when it is carried on at suppose from six or seven to 15 or 20 miles an hour, and at one or half a pice a head, we have ample proof. On the Cocanada Canal only 32 miles in length, and with the boats worked only by men at three miles an hour; the traffic is upwards of 100 a day or 30,000 a year; quite out of the way of any great city and at a charge of one pie a head, with steam power there would be a good profit at a lower charge than that and half that charge with double the speed, would probably quadruple the traffic on the Cocanada Canal.

Steam powers on the canals.

18. In speaking of the effect of steam transit on these navigations, I may refer to the trial of the Sinda Railway Company's steamer on the Thames lately. This steamer is 200 feet long, by 38, and drawing 22 inches, she went 13 miles an hour, with less than one cwt. of fuel per mile. This is equal to $2\frac{1}{2}$ cwt. of wood, which on the Godavery would cost two annas. She was of 200 nominal horse power and 600 Indicator H. P. She would carry 1,000 men. Her cost for fuel would thus be $\frac{1}{40}$ P. per man per mile at about 12 miles an hour. She is stated to be capable of towing 500 tons of goods at eight miles an hour, or about three annas per mile for fuel, equal to $\frac{1}{15}$ P. per ton per mile. The railway men themselves, surely unexceptionable witnesses, thus show the vast superiority of water carriage. Nothing can be more certain than that if we can convey troops at 12 miles an hour, in vessels drawing 22 inches and at a cost in fuel (one main item) of $\frac{1}{40}$ P. per head, we have completely gained our point. The difference between this and 20 miles an hour is a matter of entire unimportance. But if we can carry them at such a cost in fuel at 12 miles an hour, we could carry them at 20 miles an hour at about double that cost or $\frac{1}{20}$ P. per head; and as respects depth of water, as the troops need not go in the steamer, we have thus positive proof that with a minimum depth in rivers of two feet we may move troops at 12 miles an hour, or 170 miles a day, working only in the light, or 300 miles on canals going day and night. So completely is the argument that railways are required for the movement of troops set aside; while, on the other hand, a river cannot be torn up by rebels.

Goods traffic.

19. But with respect to the transit of goods, it is evident that the great mass will be moved down stream. Now such a boat as the above would tow 2,000 tons at about six miles an hour through the water, and with a current of four miles an hour, she would descend 10 miles an hour or 140 per day, and her cost in fuel would be only $2\frac{1}{2}$ annas a mile for 2,000 tons, or $\frac{1}{70}$ pie per ton per mile. From this it will be seen how utterly insignificant the cost of fuel will be in water transit. I do not go into the whole cost here, I estimate it in the last case at about $\frac{1}{6}$ pie per ton per mile, it will certainly be insignificant; but this testimony of the railway men to the speed, draft of water, and consumption of fuel, is surely decisive, and exceedingly to the point in discussing this question.

Ganges Navigation Company.

20. It helps us also to understand how the Ganges Navigation Company, with exceedingly inferior steamers, and a very imperfect knowledge of the art of river navigation, lately divided 80 per cent. for the half-year; and also why the Calcutta Railway Company are spending eight lacs on river steamers to run parallel with their own line between Calcutta and Rajmahal and Allahabad, suicidal as it may appear. The fact is they have no alternative. After laying the railway they are compelled themselves to compete with it.

With respect to all these estimates, I should observe that though rough they are based upon very long actual experience, and they are most fully supported by actual results in many situations.

Effect of connecting the Pennaur with the Kistnah.

21. I have pointed out the very remarkable opening for immediate results by turning the water of the Kistnah or Toombudra into the Koondaur and Pennaur. I should not omit to mention that there is great reason to believe that if this is done the whole line of these two rivers down to the Pennaur annicut

annicut will then be at once rendered navigable for steamers for eight months in the year. The average fall of both these rivers is a little more than three feet a mile, and so far as our levels go this seems to be equally distributed. If so, as a depth of four feet would give a current of about three miles per hour, it would form a thoroughly effective steam navigation. It could also of course be worked by men. As the traffic will be principally down traffic, boats going up light and keeping in shallow water would not encounter an average current of more than two miles an hour, while in coming down they would have the benefit of the main current. Thus immediately on turning the water of the Kistnah into the Koondaur, involving only an annicut and about 20 miles of canal, access would be given to the upper Kistnah and all its affluents, forming a water communication during the principal part of the year (for a longer time than the canals are open in New York) from Poonah, Ahmednugger, &c. to Nellore, a distance of more than 800 miles in one line, besides many hundred miles of other branches of the Kistnah which would be available. It is true that these rivers have not yet been explored with a view to navigation, but with an average fall of only $1\frac{1}{2}$ feet a mile, from the confluence of the Kistnah and Toombudra upwards, it is almost certain that the whole course of those rivers is now available, and quite certain that the obstructions cannot be frequent or very expensive to overcome. On this point I cannot omit to allude to the great obstruction of the first barrier in the Godavery, where there is a fall of 32 feet over a mass of rocks extending across a river $\frac{3}{4}$ mile broad, and Captain Haig at an expense of 8,000 or 10,000 rupees, has so completely overcome the difficulty that a boat can now pass it in the dry season, a notable instance of the difference between the appearance of those obstructions and of the cost of getting over them. Thus there is great reason to hope that this one trifling work, costing five or six lacs, will at once open up an immense tract of country by means of probably 2,000 miles of river navigation, worked at two pice a ton a mile, or much less.

22. This alone will be an incalculable benefit, but at present there is another space of 40 miles between Nellore and Dooragarazpatam, without a canal. Had there but been energy enough to go on with the coast canal according to the orders of Lord Dalhousie, this most valuable work would now be in use, but as in so many other cases in times past, even when a work was actually in progress, there was a constant watch for an excuse to stop it, so this work also was left unfinished, and a return in tolls only, far beyond the cost of the work, has been already lost to the State, besides 20 times as much to the community, and this important link in a vast chain of communication is now wanting.

Canal from Dooragarazpatam.

23. Of course this might perfectly well form part of the project of the Irrigation Company, and no doubt this would be the best way of doing it, especially as it seems doubtful whether in the present unhappy state of views respecting public works, even enormously productive works like this will be permitted by the home authorities to be executed. If this line from Dooragarazpatam to Nellore were open, it is impossible there could be a less traffic in goods and passengers than equal to 50,000 tons a year, which at only one rupee a ton, two pice a mile, would yield 50,000 rupees a year, besides the revenue from irrigation, which would be a still larger sum, together at least 25 per cent. on the outlay, besides a saving of about 10 rupees a ton, or five lacs a year in the cost of carriage only to the community.

The Irrigation Company might make it.

24. The opening of this vast tract of fertile country on a level of from 1,000 to 2,400 feet above the sea, to foreign trade, undoubtedly giving instantly a new value to many articles of produce, and especially rendering available a vast extent of cotton country, a great quantity of which comes along this line several hundred miles by land at a cost of a halfpenny to one penny a pound, such a result as this obtained at a cost of perhaps 10 lacs, probably offers the prospect of as great an effect from a certain sum of money as could be found in all India, and it could be accomplished for less than half the money already paid into the Treasury by the Irrigation Company. Compare such a result as 2,000 miles of water-way worked at one or two p. a ton a mile, with the effects of the same money spent on 10 or 12 miles of railway carrying at one anna a ton, and

Importance of set of works proposed.

that certain to be broken up whenever it was required for any great crisis of rebellion or mutiny.

Proposed Maury tank in Mysore.

25. I may also mention that I think the great Maury tank so long under consideration in Mysore, and indeed actually begun at one time, but of the construction of which there are now no decided symptoms, might very properly form part of the works of this company as being situated within the basin of the Kistnah, and exactly such a work as belongs to their operations.

Two statistical returns.

26. I append to this paper two statements, which I think ought to accompany every paper on the subject of irrigation works, that the reader may not have to send about for them. One of them is the statistics of Rajahmundry up to this date, showing the wonderful progress of that district under the influence of irrigation and navigation.

The other is a general return of all the districts of this Presidency for 20 years, to show the comparative progress of the improved and unimproved districts in respect of revenue.

The following are the results of an examination of this Table :—

Average Revenue of the five districts of Rajahmundry, Masulipatam, Guntoor, Tanjore and Tinnevely, in which the great irrigation works have been carried on, for four years, from 1838-9 to 1841-2 - - -		Lacs.
Ditto - - - - - from 1856-7 to 1857-8 - - -		120
		151
Increase in 16 years - - - - -		31
		or 26 per cent.
Average of the remaining 16 Districts, for the first period - - -		352
Ditto - - - - - for the second period - - -		345
		Decrease 7
		or 2 per cent.

Remarks on them.

27. It thus appears that while there has been an increase upon the whole of 24 lacs, there has been an actual increase only in the districts which have been improved by considerable irrigation works, and a positive decrease in all the others of seven lacs ; and while the improved districts have advanced in revenue 26 per cent., the others have fallen off 2 per cent. Had the latter been improved, the increase of revenue in them should have been at the same rate of 26 per cent. 91 lacs, instead of a falling off of seven lacs, a difference of nearly a million sterling per annum at the present time or of 10 millions in the 20 years. And if we take Rajahmundry alone, the only one in which the works have made great progress, the increase is 50 per cent., and Mr. Dyke's report shows that were all the water rates collected it would now be nearly 100 per cent. against a falling off of 2 per cent. in the unimproved districts. At this rate the increase in the whole 21 districts would have been 4½ millions sterling per annum. And this increase of 100 per cent. in Rajahmundry is only that due to the present irrigation ; the water has yet to be led to about 3,00,000 acres, which would yield seven or eight lacs, 40 per cent. more, and this is besides the rapidly increasing customs duties, &c. The lately imposed import and export duties would yield I believe between two and three lacs even at the present rate of export.

Loss by delay of improvements.

28. By these investigations we see clearly what millions we are losing in revenue by neglecting the country, and why we are in such a disgraceful state of difficulty about finance at this moment, even were the question merely one of revenue, and not one of the welfare of so many millions and of our performance of the onerous duty and improvement of the vast privileges which God has assigned to us, in committing to our care so large a portion of the whole human family.

None should be allowed in the case of these works.

29. Surely these arguments must be considered sufficient to urge the carrying out of the works of the Irrigation Company with the utmost despatch, and to prevent the toleration of any imaginary obstacle ; there certainly is no real one.

The

The Right Honourable the Secretary of State has shown his appreciation of the project by granting the guarantee on liberal terms, and the public has most signally ratified the arrangement by paying in a month nearly a quarter of a million sterling into the Treasury, when only 50,000*l.* was required, and nothing is now wanted but vigorous action, which will of course mainly depend upon the local authorities and the directors of the company. To allow this large sum thus actually in hand, to be idle, would be intolerable, and indeed if through any neglect of the Indian Government, it would amount to a breach of faith, for the money has been subscribed for a specific purpose, and it cannot honestly be detained in the Treasury a day beyond the time when the directors are ready to spend it.

30. From my stating that one great advantage of this system of works is that it is composed of parts each forming a complete scheme in itself, and which as soon as completed will yield its own returns, independent of the remaining parts, it must not be supposed that I recommend, that one part should not be begun till another is finished. On the contrary, I would undoubtedly commence at once upon every part of the works comprehended in the whole scheme of two millions. I merely mean to point out that we shall not have to wait for returns till the whole scheme is completed, as if we were building a bridge, but that as soon as one part is executed, it will at once come into effective operation, and yield returns.

The several portions of the scheme of works would be separately and independently profitable.

31. From the above list of works estimated to cost 1,380,000*l.*, if it is considered necessary to limit the expenditure to one million, part may be omitted, without destroying the scheme, but I do hope that now at length when able energetic men have thus nobly come forward to commence upon such a system as there is every possible reason for believing is what India wants, they may be heartily and honourably dealt with, and set quite at liberty to do all the good they can to the part of the country where they propose to operate. Certainly we have every reasonable hope that the sooner they get the whole tract affected by their works, the sooner will these impoverished people be relieved, and the sooner will the finances be improved.

The company ought to be unfettered.

32. If it should be asked which works I would recommend to be first pressed on and brought into operation, they are —

Portions of the scheme to be first undertaken.

- 1st. The turning the water of the Kistnah into the Pennaur.
- 2d. The completion of the canal from Nellore to Doorgarazpatam.
- 3d. The improvement of the rivers for navigation.

I have, &c.

(signed) A. Cotton, Colonel,
Commandant of Engineers.

Fort St. George,
18 May 1859.

149.

Years.	Total Revenue of District.		Bullion re-circulated from Treasury.		Balance of Bullion.		Imports by Sea.			Exports by Sea.				Expenditure on Public Works.		Number of Boats passing Main Channel to the Port of Coringa.	Total Number of Boats passing the Three Main Channels from the Weir.		
	Annual.	Averages.	Price of Rice per Ton.	Annual.	Averages.	Against District.		Grain only.	Average.	Total Imports.	Cloth.	Agricultural Produce, &c.	Averages.	Total Exports.	Averages.				Works.
						Annual.	Averages.												
1836-37	216,000		4 1	124,000	£.	92,000	£.		£.		44,000	25,000	£.	69,000	£.	900	18,	19,	Insufficient rain. Unseasonable rain. Hurricane and inundation of the sea causing much damage. Extreme distress these two years. Scanty rain. Seasonable weather. Abundant crops. Ordinary season. Sayer abolished. Great distress from severe (river) floods. Favourable year. Scanty rain. Abundant produce. ditto - Two Talooks received water. Heavy (river) floods and inundations. Considerable loss. High floods. Ponasa failed. Rice crop abundant. Ordinary year. Rain abundant. Very high floods. Damage inconsiderable. Drought and consequent high prices. Heavy rains and high freshes. Rains moderate; singular failure of freshes in the Godavary. Not reported. Scanty rains.
1837-38	214,000		4 9	111,000		103,000					41,000	24,000		65,000		590			
(a) 1838-39	178,000		6 19	70,000		95,000					43,000	20,000		43,000		1,690			
1839-40	174,000		5 10	74,000		100,000					19,000	17,000		36,000		1,980			
1840-41	174,000	196,000	5 2	74,000	95,000	100,000	98,000				21,000	9,000	36,000	30,000	57,000	4,080			
1841-42	210,000		3 3	18,000		121,000					17,000	29,000		46,000		1,720			
1842-43	196,000		2 17	95,000		101,000					16,000	41,000		57,000		1,220			
1843-44	173,000		2 13	106,000		67,000					11,000	53,000		64,000		3,780			
1844-45	233,000		2 18	127,000		106,000		19,000	22,000	23,000	10,000	63,000		73,000		3,420			
(b) 1845-46	200,000		4 5	106,000		94,000		25,000			14,000	77,000		91,000		4,470			
1846-47	242,000		4 5	154,000		89,000		34,000			40,000	97,000		110,000		24,400			
1847-48	250,000		3 19	159,000		91,000					18,000	92,000				18,700			
1848-49	288,000	237,000	3 11	132,000	150,000	101,000	87,000	23,000	23,000	44,000	12,000	103,000	93,000	115,000	114,000	27,500			
1849-50	294,000		3 7	157,000		67,000		17,000			15,000	81,000		96,000		18,200			
1850-51	242,000		3 3	148,000		94,000		12,000			16,000	124,000		140,000		24,100			
1851-52	245,000		2 18	159,000		86,000	48,000	9,000			13,000	118,000		131,000		16,600	752		
1852-53	250,000	245,000	2 17	233,000	197,000	17,000		3,000	7,000	23,000	11,000	152,000	140,000	163,000	154,000	33,700	2,300		
1853-54	244,000		5 11	247,000				4,000			16,000	167,000		183,000		36,900	7,400	11,800	
1854-55	251,000		4 15	250,000		4,000		8,800			13,000	150,000		163,000		45,300	8,300	18,800	
1855-56	259,000		4 12	266,000		7,000		1,700	6,000	57,000	11,000	170,000	164,000	190,000	176,000	47,400	9,400		
1856-57	268,000		4 8	236,000		32,000		10,000			13,000	162,000		175,000		59,900	13,400		
1857-58	275,000		4 7							(c) 51,000	13,000	280,000	280,000	293,400	293,000		9,600		
1858-59	292,000									(d) 175,000	11,000	392,000			408,000	(e) 13,000			

(a) Height improvements commenced this year.

(b) Main works begun.

(c) Exclusive of Bullion, value

(d) Including Bullion, value

(e) The average tonnage of the boats has greatly increased. Estimated traffic of rade, including rats in the main canal - 200,000 tons.

Exports for 1858-59

Deduct Imports

Balance that must have returned to the District in money -

This is Custom House valuation; the real value perhaps 25 per cent. more, or

Past year about

Former average Export of Produce (omitting cloth)

Ditto

1858-59

Increase

II fold.

£.

Import of Bullions 1858-59 -

Bullion paid out of Treasury for Bills

Total Bullion paid into the District, exclusive of expenditure on Public Works, Establishments, &c.

220,000

LETTER from Lieutenant Colonel *J. H. Bell*, Chief Engineer, to *J. D. Bourdillon*, Esq., Secretary to Government, dated 9 June 1859, No. 1420.

In letter No. 221,
dated 31 May
1859.

Colonel A. T. Cotton has placed in my hands for consideration, and for submission to Government, an extract of a letter from Mr. Frere (now Sir H. B. E. Frere) Commissioner of Scinde to the Bombay Government, proposing a plan for the execution of considerable works of irrigation in that province. The facts briefly recorded in this document afford a fresh proof of the value of irrigation wherever it is introduced. Land in Scinde of vast extent "waterless and waste for many ages," and supposed to be independent of the proprietary right of "any human being," has been claimed by people fully prepared to prove their ownership, immediately upon its being supplied with water for irrigation. And no doubt is entertained of the great profits that will be reaped by the State and its subjects from the extension of the canals over the whole fertile land of Scinde.

2. Sir B. Frere is also much impressed with the necessity of a system for raising the funds for his great works of irrigation. His ideas upon the subject are developed, under two principal heads:—

1st. That the works should be performed by the Canal Department of the province.

2d. That the money should be borrowed from a joint stock company, not only receiving a guaranteed interest, but entitled to a share in the profits, and thus strongly interested in the efficient progress of the works.

3. Such a scheme as this appears to me well worthy of the earnest attention and consideration of Government. The other system of employing a company to design and execute projects of irrigation is about to be put on its trial, and everybody must desire its success. But the agency at the command of the State has long been tried, and has been found equal to any demand upon its ability and exertion. The soundness of Sir B. Frere's first position may therefore be taken for granted.

4. As to the Commissioners' second position it may seem something like waste of money to offer profits beyond the guaranteed interest when the funds may certainly be raised upon the guaranteed interest alone; for, though a similar stipulation is made with the railway companies, it is in their case based upon the condition that the companies save the State the trouble and risk of the works. But there would be no extravagance, but, on the contrary, true economy in Sir B. Frere's mode of procedure; for long experience has proved that the State in India cannot be depended upon, when left to itself, to prosecute the public works with unabated vigour. I have known, in the course of no very great period, probably a dozen positive restrictions of the public expenditure sent out by the Court of Directors; and, as soon as the mutiny broke out, the great effort for improvement set on foot not long before was absolutely abandoned, insomuch that great numbers of works were left as unfinished as the unhappy penitentiary which for so many years stood only as an abortive project. Even large bridges were left without parapet walls, and remain so to this day. The Kistnah annicut bridge was stopped when actually built over a fifth part of the work, and the project is now abandoned for other reasons. So singular a state of things could hardly be allowed in any country but India.

5. Now had some millions been available upon Sir B. Frere's plan, the mutiny would have made no difference in the public expenditure in any of the undisturbed provinces of the empire; the shareholders would have continued to look after their own interests, regarding the mutiny as anything but a reason for stopping the profitable operations conducted with their money by the State, and the State, instead of being compelled to retrench its resources with its expenditure, would have continued to replenish the springs of its wealth, and would have thus provided itself with the most certain means of extrication from financial embarrassment.

6. It seems to me of the greatest consequence to the future well being of India that the true theory of public works expenditure should be understood,
and

and a true and permanent system based upon it. At present the whole subject is in a state of confusion. The Public Works loan of 1854-5 was merely a supplement to the general revenue; and, as long as the revenue and public improvements are placed on opposite sides of an account, nothing is to be expected but an endless sequence of spasmodic fits of liberality varied by the languor of restrictions. This system confounds capital with income, and is radically vicious in a country whose income it has been until very recently thought almost impossible to increase by fresh taxation.

7. The Government of India, in its orders on the Budget of 1858-59, naturally objected to devote a fifth of the whole revenue of Madras to Public Works; but were there a Public Works Fund as there is a Railway Fund, the only deliberation of the authorities would be upon the best means of investing the capital. There would never be a question about the amount to be expended, more than there now is in the case of the railways, which are simply pressed forward, with all the vigour that can be obtained from the companies and their executives.

8. The advantage to the permanent establishment of the department of Public Works of a regular and constant expenditure would be very great.

9. At present dissatisfaction is continually expressed at the high rate which the superintendence bears to the expenditure, while on the other hand the department is far from adequate to the extent of territory which it occupies; and the greatest difficulties are felt in properly supervising the scattered works. Where works are concentrated, as at the Presidency, the proportion of superintendence to expenditure is low, and the only way of reducing the proportion is to increase the expenditure without extending the territory. The State would then be relieved of its chronic dread of excessive establishments, and the establishment, feeling itself equal to its work, would be vastly improved in efficiency, and never at a loss how to meet common or extraordinary demands upon it.

10. The supply of labour, at present the greatest difficulty of the department, would be augmented and organized. Skilled labour would become a staple instead of an exotic; and the people would everywhere be raised in intelligence, activity and industrious habits when regular employment was opened to all.

11. Let it be acknowledged as indispensable that all well considered public expenditure is re-productive, and we may hope for real reform of our system, but not till then.

12. I have seen it asserted that barracks are among the unproductive works which we are obliged to execute, and which should therefore be a charge on the revenue; but this is as much as to say that they are built to be left empty. If they are filled, the difference between a home for the soldiers and the mere den which was once thought good enough for them is the difference between life and death to great numbers, and of the money values of life and death to the State. It might be shown by many other examples that necessary and judicious expenditure must be profitable, and that waste on the one side and parsimony on the other, are the only things to be dreaded and avoided.

13. One important point, however, should not be overlooked. Although all judicious expenditure is re-productive, there is a great deal, the value of which cannot be exhibited in a balance sheet; and as capital ought to be raised for all public improvements, I think that arrangements should be made with the joint stock companies for the appropriation of their money partly to works of which the profit may be directly ascertained, and partly to those which, though equally important to the State and the people, augment the general wealth indirectly. Of course the shares of profits might be as fairly adjusted upon such a principle as upon that of appropriation of the capital to irrigation works only, as contemplated by Sir B. Frere; and the State, while thus doing justice to its financial supporters, would always command the means of improvement in any form. Or if such a plan would not answer, the capital for works not directly productive should be raised by simple loan. As there would not, under either plan, be an interested body of shareholders occupied in urging the prosecution of works of this class, the motive to vigour in their case would be supplied by the contemporaneous progress of the irrigation works.

14. I will conclude this letter by adverting to a document which was published in the papers some months ago, and which proved, I think very clearly, that there could be no reasonable fear of inability in the State to meet the demand of interest upon railway capital because the perpetual increase of the capital would perpetually supply the requisite funds, provided of course that railway works, being found profitable, were prosecuted without interruption. Precisely the same argument will apply to the case of capital raised on Sir B. Frere's plan for works of irrigation and other public improvements; such works will never be stopped by any thing but a political convulsion, and the security which the State will possess for the payment of the interest will be as good I believe as any in the world.

15. Upon that part of Sir B. Frere's scheme which provides for the redemption of the loans for public improvements, I need not offer observations, as it does not appear to be essential, though doubtless of great importance and worthy of the attention to which the whole extract is so eminently entitled.

16. I will only add, that the principle of executing public improvements from borrowed capital instead of from revenue was first declared by Colonel Cotton himself, between 20 and 25 years ago, and received a qualified approval from the Court of Directors, but was allowed, like many other useful suggestions, to drop and be forgotten.

(True copies.)

Secretary to Government.

MINUTE BY THE PRESIDENT.

I HAVE before me the following documents relating to the conditions under which English enterprise and capital may best be applied, in aid of the Government, in developing the resources of this Presidency in particular, and of India in general.

1st. Letter from Lord Stanley, dated 12th of January last, on the affairs of the Madras Irrigation and Canal Company, with a Memorandum on the subject by Colonel Cotton.

2dly. Letter from the Secretary to the Government of India, dated the 25th ultimo, requesting the opinion of the Government upon a scheme of local loans, suggested in a Despatch from Lord Stanley, dated the 24th of March last, and transmitting copies of a Minute by the Governor General, dated the 29th of November 1858, and of the papers from Mr. Muir and Colonel Baird Smith referred to in it; and,

3dly. Letter from Lieutenant Colonel Bell, our chief engineer, recommending a plan which has been proposed by Sir Bartle Frere, the Commissioner in Scinde, for raising money for irrigation works in that province.

It is impossible for me, with the time at present at my disposal, to do justice to this important subject; but I will state the conclusions at which I have arrived, and I shall be prepared to furnish any further explanations that may be required.

The Secretary of State freely admits the difficulties and embarrassments which beset the employment of private companies in the construction of works of irrigation; but he considered it so important at the present moment to encourage the introduction into India of British capital and enterprise, that he resolved to accept the co-operation of the Madras Irrigation and Canal Company, intending that a similar course should not be generally adopted, until sufficient time had elapsed to show the result of this first experiment.

It is therefore our duty to accept the plan in this sense, and cordially to co-operate with the Secretary of State in removing its difficulties and developing its advantages. As a means of exhibiting to English capitalists the prolific field which India affords, and of ascertaining, by actual experiment, by what arrangements the application of English capital and skill to irrigation and navigation may best be worked into our Indian system, the engagement with this company may prove to be of the highest value. There is no solution like that of actual trial. We might go on discussing theoretical advantages and objections *ad infinitum*; but when a work has actually been put in hand, difficulties which

appeared

appeared formidable at a distance, often disappear on a nearer view, while others which unexpectedly arise are easily solved in the face of the actual facts.

I do not recommend that any alteration should, at present, be made in the conditions of the engagement with the company, as arranged between Lord Stanley and the directors. The experiment is to be confined, in the first instance, to a single scheme, the estimated cost of which is not to exceed one million sterling; and, in the power of controlling all the proceedings of the Company, of determining in what manner the returns should be levied, of receiving half the net profits after deducting all expenses and the guaranteed interest; and of purchasing the whole of the works after the expiration of twenty-five years, at a sum equal to an average of the market price at which the shares have been selling during the preceding three years, the Government possess ample means of protecting the public interests. The same conditions would also furnish a basis for negotiating with the company the substitution of a more simple arrangement, if experience should show that it was required.

Lord Stanley proposes that this Government should select the work to be undertaken, and order such surveys and investigations as might enable an approximate estimate of its cost to be prepared.

We have acted in the spirit of this instruction, by referring the question of the selection of the work to Colonel Arthur Cotton, upon whose disinterested, life-long labours, this whole superstructure of good to India has been built. So far as I am able to form an opinion, my impressions are favourable to the plan. I have crossed the Krishna and Tumbuddra during the rainy season; and although attention had not then been called to the subject, it was impossible not to be struck with the waste of waters uselessly rolling away to the ocean. It was also evident that these rivers were perfectly navigable in that part of their course. Some years after, when I was acting as political agent at Kotah, I found that the river Chumbal gave a deep water navigation through the rich plain of Harowtee; and sent a native officer of the agency to survey it to its junction with the Jumna. The reported result was a long line of excellent navigation, which, aided by a cut through the shallows which prevail in the neighbourhood of the Jumna, would open the rich districts of Central India to the inestimable advantage of a water communication with the sea. If the Madras Company succeeds in connecting with the Indian Ocean the higher navigable waters of the Toombudra, the Krishna, and the Beema, in the table land of the Deekan, it will confer an inestimable benefit both upon India and England. About the possibility of widely irrigating those thirsty plains, by the surplus waters flowing from the western ghauts, there can be no manner of doubt. Our water meadows on the Exe, with the weirs and channels for irrigation, and distributing sluices, give only a faint idea of what may be done with the abundant monsoon waters and the vivifying sun of the Deekan.

The selection of the work, which is the first requirement of Lord Stanley's Despatch, may, therefore, be considered to have been accomplished by the mutual agreement of this Government and the directors of the Company. The second point is the survey and estimate, and after that the working plans. Lord Stanley assumes that these services will be performed by officers of this Government; but I submit that able accomplished engineers, capable of forming a sound opinion upon such works as these, and of planning them in all their details, are already much too few in this presidency; and we could not undertake to do the business of the Company, in addition to our own, without seriously impeding the progress of many important Government works. Neither is it desirable that large sums of money belonging to private individuals should be expended on the recommendation of Government engineers. If the project were to fail, there would at least be serious discontent. It is far better that private persons should choose their own professional advisers. I shall be prepared to appoint an able engineer who has had extensive experience of navigation and irrigation works, to act as the Government consulting engineer for the Irrigation and Navigation Company. The experiment is of such vital importance to the future prosperity of India, that it will be well worth while to take our best man, and to employ him entirely upon it. Although he will not himself make the survey or frame the plans, he will be cognizant of everything that is done from the commencement, and will freely give his advice and assistance. He will also see that there is no undue interference with the rights either of the Government or

of the landed proprietors. The work should be undertaken in sections, each portion being fully investigated and planned before another is commenced.

I will not at present enter upon the question of the manner in which the returns should be obtained. The conditions of the agreement with the company leave the determination of this point at the absolute disposal of the Government, and we shall be more likely to come to a correct decision at a later period before the opening of the canal, because the subject will by that time have been more fully brought out.

I now approach the grave question of the general conditions under which it is desirable that English capital and enterprise should be applied to the development of the resources of this country.

The plan hitherto pursued has been a combination of Government superintendence with private enterprise. This was necessary in the case of the railways, because the railway system has never been applied to the country, and the capital could not have been raised without a Government guarantee, which necessarily involved Government interference. The railway system had, on the other hand, been so completely worked out in England, that the construction of a railway had become almost a matter of routine.

This arrangement has been successful so far as the primary object of transplanting the railway system to India is concerned. Financially, our immediate liabilities so much exceed our immediate profits, that the system is exhausting our resources at a time when we have most need of them. It has to this country been the "gift of an Elephant," which is eating us out of house and home. The Government control over the railway expenditure is also a mere delusion. It is extremely difficult for the Government consulting engineer, and absolutely impossible for the Government itself, to exercise any effectual check. We practically hand over to the railways whatever sums they certify to be wanted for carrying on their work; and, without entering into detail, I can confidently assert that much takes place in reference to this expenditure which would be amended, if either the Government or the company were solely interested and solely responsible. The so-called Government control, not being a reality, acts as a screen, and dilutes instead of concentrating responsibility. The guarantee system has been carried much too far.

As regards navigation and irrigation companies, there is no necessity whatever for a guarantee. Works of this description have always existed, and are perfectly understood in India. The exigency is here entirely of an opposite kind. The property of the State in the public waters is of the highest value; and we must take care how we enable private companies to participate in it without clearly seeing our way to a countervailing public good. Again, if it is difficult to control the expenditure of the railway system, how much more that of an irrigation system, which, to be successfully cultivated, demands the exclusive attention of a separate profession, skilled in the principles and practice of the science, and familiar with its local complications.

Under a highly organised and vigorously conducted administration, a Government system of irrigation may succeed up to a certain point; but, as the resources of Government are limited by the amount of the public taxation, their operations in any given line must be determined by the proportion which can be allotted to that particular object out of the produce of the taxation, and these operations are at any moment liable to fail from want of capacity or public spirit in the administrators. A system of irrigation conducted by private individuals, on the other hand, is certain in the long run to succeed; and as it draws its nourishment from the entire resources of the community, there is no limit to its development. Even in this country the tanks and other irrigation works which have been executed by Governments, are not to be compared with those which have been constructed by private individuals. England has become what she is solely by private enterprise. Ireland made no progress so long as every body looked to the Government for whatever had to be done. At last, in my own time, the Irish were told that they must look to private enterprise and capital for the improvement of their country, and the change which took place was extraordinary. Ireland, which had long been our great difficulty, became in a few years the strength and credit of our nation.

If this policy were acted upon here, India would soon become a larger and more habitual field for the investment of English capital than either South or
North

North America, or Australia, or the continent of Europe ; and the same circumstances would create a body of civil engineers who would bear comparison with the irrigation engineers of Lombardy, the drainage engineers of Holland and Ireland, or even with that highly distinguished profession the civil engineers of England. There are, no doubt, many difficulties to be mastered, connected not only with the construction and maintenance of irrigation works, but also with the relation of those works with the different varieties of Indian tenure and Indian land revenue ; but are those difficulties most likely to be overcome by Government engineers, who have the civil and military buildings, the roads and bridges, and other classes of works to attend to, or by private engineers who give their principal attention to works of irrigation and navigation, and are stimulated to success by a strong professional interest.

The inducement which this policy will hold out to many educated intelligent Europeans, to reside in the interior, and co-operate with the people in a matter of the highest consequence to them, is a substantive advantage of the greatest importance. The Irish have become what they are by intercourse with the English. In like manner, it will be seen what India will be, when the intercourse of the natives is extended from British officers to the British people. A private company is a much more effective medium for the communication of English ideas than the Government. The prevailing spirit of order, punctuality, and honest intelligent co-operation on an Indian railway, affords a lesson of the highest value to the natives. Again, the latest improvements are more readily introduced by private companies working for their own profit than by Governments. When irrigation is seriously taken up by such companies there will be no scientific or practical device in Lombardy or China which will not be brought to the aid of India.

One difficulty upon which great stress has been laid no longer exists in the Madras presidency. The principle has now been fully established that uncultivated land is to be assessed according to the quality of the soil, and that the profits of improvements are to go to the improvers. Old irrigated land is charged a higher rate ; cultivated dry land is charged a lower rate ; and, except where obvious and inexpensive facilities for irrigation exist, waste land is charged as dry land with the understanding that the entire profit of converting it into irrigated land will belong to the undertakers. The proof of a correct principle is, that it will stand the test of a change of circumstances. It matters not whether the Government or a private company supply the water. In either case the Government demand is fixed, and there is an ample margin of profit both for the landed proprietor and the undertaker of the irrigation works. As a general rule, I much prefer, for reasons which have been already mentioned, that new irrigation works of magnitude should be undertaken by private companies. The Government would then have to look only to the realisation of its fixed tax upon the land ; while the detailed arrangements relating to the distribution of the water would be made by those whom it concerned. There would be some haggling at first ; but where it is obviously the interest of one party to take, and of the other to give the largest available supply of water, the terms of distribution would soon settle down into an established routine.

It may be argued that this policy would be attended with great sacrifice of contingent advantage. No doubt if the Government could do all that may be expected from private capital and enterprise there would be a sacrifice, but no administrative machine was ever so highly pitched as to be able to accomplish this. A possible benefit is of no use till it becomes actual ; and, practically, there is little prospect of the Government doing anything material for many years to carry into effect the great improvements of the country. Less than half of the culturable lands of the Madras presidency are cultivated. The additional land revenue which would arise from this extension of cultivation may be calculated ; but who will estimate the increase of the customs, salt, abkaree, and other taxes, which would be the consequence of having a wealthy instead of a rack-rented proprietary ; or who can say how far the military, police, and other expenditure might be reduced, if we had a thoroughly contented people, engrossed in their own industrial occupations, and aware that, in the protection they enjoy and the property they have acquired under the British Government, they have an interest in the maintenance of that Government which it would be madness in them to forego.

I will not enter upon a discussion of the various schemes for raising money upon the guarantee, and for expending it under the control of the Government, which the papers contain. During 19 years' connexion with the Public Works and Drainage Loan Funds in England, the Board of Works and Land Improvement Loan Funds in Ireland, and the numerous ephemeral schemes, some local and some general, for raising money to carry on improvements more or less in connexion with the Government, which have been discussed, adopted, or brought to a close in that long interval, I have had experience of every variety of form of borrowing for this object; and I can confidently say that private enterprise would be strangled by the trammels in which it would be kept by the plan of the Supreme Government, and that which has been arranged for the Madras Irrigation Company, if they were strictly applied; while, on the other hand, Sir Bartle Frere's scheme leaves nothing for private enterprise to do except to look on, advise, and remonstrate, which would be a new position for our English capitalists and engineers. It would be far better that the Government should borrow money at the market rate and carry on the works on its own sole responsibility. The plan of issuing bonds chargeable upon the profits of the works, mentioned in the letter from the Secretary of State, has been again and again tried in the United Kingdom, and has been abandoned in favour of that of general loan funds administered by commissioners appointed by Government. The virtual guarantee implied in the words quoted in the margin,* and the much lower standard of morality which prevails in this country compared with that in the United Kingdom, would also not be favourable to the success of the plan.

I am, therefore, of opinion, that in general, there is no alternative between purely Government system and a system of free private enterprise. New works, in particular, should be left to private enterprise whenever a substantial company or individual is forthcoming to undertake them. The Government will have plenty to do, to construct and maintain the civil and military works which must be executed by its own officers, to say nothing of the primary duty of all Governments, the protection of life and property. The more a Government can act upon the principle of doing, in the best possible manner, its proper business, and leaving every thing else to be done by the community, the better it will be for the happiness and progress of the nation.

But the principle of private enterprise, like every other, should be kept within its just limits. Private speculators ought not to be permitted to pick out the plums of the country. The Government must, for an indefinite time to come, keep up a public works establishment, which ought to be rendered as effective as possible; and care should be taken that highly profitable works which require only moderate sums for their repair or completion are not handed over to private companies. The landed proprietors, especially, should be encouraged to undertake local works of irrigation connected with their respective properties; and with the present moderate fixed assessment and the prevailing high prices, it may be hoped that they will have the means and heart to accomplish it. They are most likely to know what projects will be profitable, and are best entitled to those profits. Hereafter, it may be possible to arrange a loan fund for their assistance on the principle of the land improvement fund in Ireland and the drainage loans in England, the repayments on which might be made in the shape of an addition to the periodical instalments of the land tax. I have already expressed my opinion that, provided we administer wisely and vigorously, and make the reductions which are in our power, we shall before long have a surplus sufficient for every necessary object.

There is, also, a great deal of private capital in India seeking investment. The owners are on the spot, familiar with the country and people, and, to a certain extent, with the proposed works. To them, therefore, projects of the nature in question, would not seem the strange, distant, and uncertain matters they might

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* "In India the Commissioner or other chief authority of a district, after consulting with the principal landowners and capitalists of the neighbourhood, might be desired to state what irrigation scheme was likely to prove most generally beneficial. Plans and estimates for the project recommended by the Commissioner having been approved by the local government, an advertisement might be published in the "Gazette," with notice that bonds would be issued for the amount of the estimated cost of the work."

to capitalists in England. Although Ireland has been regenerated on the English model, the capital employed has been chiefly Irish, drawn out from the savings of the agricultural and mercantile classes. If a beginning were made in this country by the formation of joint stock companies under the Act of the Legislative Council of India, XIX. of 1857, capital from England would soon come in, after the irrigation companies were seen to be in successful operation.

Madras, 23 June 1859.

(signed) *C. E. Trevelyan.*

MINUTE by His Excellency the Commander in Chief.

As an experiment, and as the Government is not at present in a condition to undertake the execution of expensive public works on an extensive scale, it is most desirable that works of irrigation and inland navigation should be made over to private enterprise on the terms specified by the Secretary of State for India.

But I would hope that, eventually, such works may be carried out essentially by Government agency and with capital raised as suggested by Sir Bartle Frere.

I am in favour of the selection made by Colonel Arthur Cotton of the work to be first undertaken by the Madras Irrigation and Canal Company.

Madras, 25 June 1859.

P. Grant.

MINUTE by the Honourable *W. Elliot.*

THE question immediately calling for consideration is the reply to the Despatch of the Right Honourable the Secretary of State of the 12th January last.

Under the terms of paragraph 2 of that communication, confirmed by paragraphs 2 and 3 of Lord Stanley's letter to the Government of India, dated 24th March last, it has been determined to enter into a guaranteed engagement with the Madras Irrigation Company as an experimental measure, and we are directed to select one of the two works suggested by the company, or to point out a third if we are able, which may seem to us to be preferable, and having done so to cause the one which we consider to be the most deserving, to be examined by competent surveyors that its capabilities may be satisfactorily tested.

The objects of this survey are partly directed to the supply of data for the information of the Government, and partly to enable the company to enter on their undertaking.

I concur with the Honourable the President in thinking it undesirable that private interests should depend so entirely on the responsibility of public officers, a course which will very probably lead to future complications.

It appears moreover that officers in the department public works are not available for the purpose. Many parts of the project have, however, been examined by Lieutenant Tyrrell, Captains Collyer, Fisher and others, and I think the chief engineer might from their united testimony furnish some general opinion of the feasibility or otherwise of a project or rather combination of projects. But anything like a trustworthy estimate of the whole undertaking, extending, as it does, over a vast extent of country, with a great diversity of levels, and embracing numerous inequalities of surface, in the shape of mountain and valley, chains of hills, streams of all capacities which it is proposed to render navigable, is a work of magnitude, far exceeding either the means or time at our disposal.

In the absence of such information, the experiment must be postponed to an indefinite period, or the shareholders allowed to take their chance on the faith of their own advisers.

In the one case, delay will occasion discontent on the part of the shareholders and keep a large capital lying unproductive, while the guarantee of interest, which commences with the payment of the deposit money, will constitute an unprofitable drain on the finances of India.

On the other hand, the Government will be pledged to schemes of which on further information it would not have approved, and to the payment of the guaranteed interest on projects which may never re-imburse the outlay upon them.

I concur in approving the Toombuddra plan, chiefly because it stands entirely by itself, and is not connected with any existing system of works.

The first part of the project is the construction of Annicuts across the Toombuddra or Hindri. There is good reason to believe that these projects will be found to be easy of execution and remunerative in their returns.

There are already five or six Annicuts across the former river, higher up its bed, constructed by the last Hindu dynasty which reigned at Bijanagar not more than four centuries ago, most of which still continue in working order.

The company might be allowed to commence the construction of one or both of these works and of their dependent channels at once, and whilst it is in progress, surveys of the subsidiary projects suggested by Colonel Cotton can be carried on by officers of the company in concert with an officer of this Government, as proposed by the President.

These should be pushed on with as much rapidity as possible to admit of plans and estimates being furnished for the system of navigation connecting the Sina and Bhima with the Kistna and Pennár, before the irrigation works are completed. It is this part of the scheme which appears to me to be of the most doubtful advantage. We have no certain knowledge of any kind on which to form a judgment, and it therefore demands the most careful examination.

I think that the course of proceeding above suggested is the one best adapted to satisfy the shareholders, and to avert the chance of undue risk to the State.

With regard to the second subject of consideration, "the manner in which the returns shall be levied," the only feasible plan that has been suggested is that contained in paragraphs 7 and 8 of the Secretary of State's Despatch. A liberal price to be given by the Government for the water required for purposes of irrigation determined not by the money it has cost the Company, whether that be great or little, but what the farmer can afford to take it for, with a due regard to his own interests, always bearing in mind that the existing rates of assessment afford no fair criteria for estimating the probable price, inasmuch as they are almost always too high, and in many cases swallow up, not only the landlord's rent, but even the profits of the occupant's capital and skill, leaving him little more than re-imbursement for the cost of cultivation.

Colonel Cotton estimates the water rate at five rupees an acre. This I consider far too high. But this part of the subject does not call for decision now, nor have we data before us to enable us to come to a reasonable conclusion.

The other subjects brought under consideration in the President's Minute, are the communication from the Government of India, of the 25th May, and Colonel Cotton's letter forwarding through the Chief Engineer a suggestion by the Commissioner of Scinde for carrying on future improvements. I am disposed to think very favourably of Sir B. Frere's proposal, which seems to combine all the advantages which the shareholders in a joint stock company expect from such investments, whilst it effectually preserves their interests from the mismanagement of irresponsible direction, and at the same time ensures the exercise of effectual control by the Government, over operations in which it has so direct a stake both financially, and as responsible for the general good of the country. But on this part of the subject I hope to express a more matured opinion hereafter.

(True copies.)

2 July 1859.

Secretary to Government.

To the Right Honourable Sir *C. Wood*, Bart., G. C. B., Secretary of State for India.

Sir,

Public Works Department,
19 September (No. 71), 1860.

REFERRING to our letter, No. 65, of the 5th September 1860, on the subject of suspended public works, and in continuation of our Despatch, No. 63, of 28th ultimo, transmitting certain reports on the scheme of local loans indicated by Lord Stanley, we have now the honour to forward a note on the subject by Captain Dickens, our officiating Secretary in this Department. This note, and the papers already transmitted, had been in the hands of our late lamented colleague the Right Honourable James Wilson; but the press of business, arising from the new financial arrangements, seems to have prevented Mr. Wilson from considering the subject. He had recorded no remark on the papers.

2. We quite concur in the views entertained by Captain Dickens, more especially as to the importance of an extensive resumption of suspended works, and the expediency of making progress with works of improvement at the time of imposing new taxes on the people.

3. The question to be solved is, how the means for doing so are to be obtained. The new taxes will not supply these, certainly not for the first year or two; it is evident then, that the funds required for carrying out works of improvement must be borrowed; and the question then arises, whether this can be done by any process separate and distinct from the ordinary process of borrowing by the State. We think not.

4. Lord Stanley's suggestion of local loans, that is, loans raised in a particular district for works in that district, will not effect its object; probably the money would not be forthcoming at all, and certainly not at rates lower than 7 per cent. on the lowest average.

5. The wider form of local loans according to which each Presidency or local government would borrow for itself, and spend the money upon works within its territories, at its discretion, is quite inadmissible; it would lead to one government bidding against another; and besides, there is the great difficulty of distinguishing the security of a local government from the security of the Supreme Government; it is only because it has the Supreme Government at its back, and in reliance that that Government will concede to it the disposal of money to pay interest and to repay capital, that any of the local governments can go into the market to borrow.

6. If, then, the real or ultimate security is that of the Supreme Government, it would, we think, not only be simpler, but cheaper, that the Supreme Government should be the borrower, and that the question of local loans should be dismissed.

7. Assuming, then, that the loan must be a State loan, there are two ways of raising it: by the Government of India in India, and by Act of Parliament in England.

8. The question then arises, ought it to be a loan for general purposes without specification, or distinctly and exclusively for public works of improvement?

9. Our belief is, that all limitation of purposes would be found illusory when any real urgency came, and that any scheme to make it effective by placing checks and means of control in the hands of the lenders, or of any outside authority, would be vexatious in quiet times, and unworkable in time of war. It is as difficult for governments, as for individuals, to invent checks upon themselves which shall stand in the place of fixed principle and right judgment.

10. Added to this, there is little hope, we believe, of Parliament sanctioning a loan in England for the specific purpose of public works in India. There is a strong feeling in England, that if a work of local improvement deserves support, it is sure to find its way with private capitalists; and this feeling, coupled with the wise desire to call native capital into action, and to encourage English science and enterprise (as well as English capital) in seeking a field in

India, would operate strongly with Parliament against sanctioning a State loan to be spent by Government on public works specifically.

11. We think, therefore, that any loan would have to be raised for the purposes of the State generally, however the State might intend to apply it.

12. On the whole, we see but two ways to pushing forward works of public improvement in the absence of a surplus revenue.

1st. A loan raised by the State exactly as it would be raised for any other purpose, and expended at the discretion of the State through its ordinary instruments, the local governments, and with the ordinary checks, without attempting to create for those governments any special individual responsibility beyond that which would attach to them if the funds, instead of being borrowed money, were given to them out of the surplus revenue of the State; and in raising such a loan we do not, as already stated, see what would be gained by engaging with the lenders to spend it on particular objects.

2d. The agency of private companies for the execution of individual projects: and this, in present circumstances, and probably for many years to come, means a continuation of the guarantee system.

13. Passing by the important political and financial question whether, in present circumstances, and with the possibility of having to borrow for general purposes in 1861-62, it would be expedient to borrow earlier, for the purpose of carrying on public works, and assuming a loan opened and the money raised, we next took it into consideration whether there should be a distinct department, such as a Board of Loans, charged with the duty,—

1st. Of selecting remunerative works for execution from among those proposed by the local governments.

2d. Of providing the local governments with funds for such works; and,

3d. Of keeping and making public such accounts of what was done with the money so spent, as should enable the local and home governments, and the public and public creditors, to see what was being done with the money.

14. We, however, came to the conclusion, that there is no reason why these functions should not be discharged by the Public Works Department of the Government of India, as a part of the ordinary system of annual estimate and review of expenditure, provided early publicity be given to the details, so as to show what portions of the public revenue, or of the sums raised for the public service have been devoted to such works; what has been the result of the past year's expenditure, and what is expected in the coming year.

15. It is of the utmost importance that the information on each of these heads should be as complete and recent, and be made as public as possible; any defect in any one of these respects will tend to produce apathy and discontent, not only in the public, but among the several local governments and administrations.

16. On the other hand, if the accounts of what public money one Government had for public works during the past year, how it was applied, and with what result, are drawn up clearly and completely within a few weeks or months after the year is closed, and published along with a statement of the money it is proposed to allow for the coming season, showing how it is proposed to spend it, and what results are promised, not only will the public and public creditor be satisfied, but a spirit of emulation will be created amongst the local governments, instead of the present spirit of discontent and jealousy.

17. We would here add, that every day strengthens our conviction of the military and political importance of resuming suspended public works. There is little doubt, we fear, that the Government will have to borrow for the service of 1861-62, and we would, as a measure of real economy, include in the estimate of our wants for the present and coming season, the quarter and half millions which it appears can be profitably spent in each of those seasons, in addition to the current public works expenditure.

18. Apart

18. Apart from what may be needed to meet the temporary exigence of drought or famine, we believe it will often be no exaggeration to say, that the question is, whether we shall find work for the people on remunerative undertakings, or spend the money on military coercion.

19. We shall await the result of the estimates now under preparation in the Financial Department, before taking any action on these views, which meanwhile we report for the information of Her Majesty's Government.

We have, &c.
(signed) *Canning.*
H. B. E. Frere.
C. Beadon.

NOTE on Loans for Public Works, by Captain *C. H. Dickens*, Officiating Secretary to Government of India, D. P. W., dated 26 April 1860.

LORD STANLEY'S Despatch No. 12 of 24th March 1859, on the subject of local loans for public works, was sent for report to the Governments of Madras, Bombay, Bengal, North Western Provinces, Punjab, and to the Chief Commissioner of Oudh, with Colonel Yule's No. 3466-70 of 25th May 1859. Subsequently, with the permission of Sir Bartle Frere, I asked Colonel Baird Smith and Major Strachey to report upon the subject.

All the replies have now been received, and I have had them printed, and circulate them, together with the papers connected with the North Western Provinces Canal Progress Reports, which Mr. Wilson desired might be printed before he recorded his opinion on the questions connected with them.

The proposal based on these reports by Sir Bartle Frere appeared to require that the local loan reports should be considered at the same time.

As the reports are in print it would be of no use for me to write an abstract of each in this note. I shall therefore only give the briefest sketch of their contents.

The Madras Government sent up in reply printed Reports and Minutes connected with the Madras Irrigation Company, in which the question of providing funds for public works is discussed. Sir Bartle Frere's scheme is discussed and approved by all the members of the Council, except Sir Charles Trevelyan. Sir Charles dislikes the existing guarantee system, but sees no alternative between it and complete Government management. He would prefer free private enterprise.

The Government of Bombay approves of the proposal to raise money by way of loan for public works, but does not think local loans possible; that is, the supply of funds on loan by the district landholders and native capitalists. The Government of Bombay prefers Sir Bartle Frere's plan of raising money on general loans, executing and managing the works by Government agency, giving the shareholders in the loan a share of profits over the guaranteed interest, and allowing them a power of inspection as to works and management.

The Bombay Government also looks upon the active progress of public works as conducive to the tranquillity of the country.

The Government of Bengal, after discussing what appears to be a misconception on the part of Mr. Fergusson, Commissioner of Patna, quite approves of the plan of local or special loans. The Lieutenant Governor recommends a trial with Captain Dickens's Shahabad and Behar irrigation project.

Doubts are expressed as to native landholders coming forward.

The Lieutenant Governor of the Punjab does not see much prospect of getting local loans, at least at 5 per cent. He recommends in preference the guarantee of interest to an irrigation company, and to contract with that company for the whole of its water. Then the Government can collect the water rent from the cultivators by the aid of its own revenue establishment.

The Chief Commissioner of Oudh considers local loans are not likely to be got in Oudh; especially for irrigation works, which Oudh does not require.

It must be noted here that Mr. Wingfield is also of opinion that Oudh does not require railways.

The Lieutenant Governor of the North Western Provinces doubts whether, under the slow development of profits from irrigation works a sufficient interest can be afforded to induce local capitalists to come forward willingly, even if they could subscribe large sums. He hopes he may be mistaken, and seems inclined to make an experiment in the Ramgunga canal. His Honor would prefer a simple local loan, payable after a fixed period, to a system of redeemable bonds.

Major Strachey's report takes such a wide range that I can scarcely give an idea of its contents in a few lines. I mention only the most prominent points. He points out strongly the impolicy of depending on the revenues for the means of executing works of material improvement. He compares it to the action of a landholder who should trust solely to savings from the income to improve the estate. He points out the advantage of making the local governments answerable for the interest of loans for public works, out of their annual assignment of funds, in order to induce circumspection in fixing upon, and economy in executing public works. He prefers entire Government management to anything except free private enterprise. He suggests the machinery to be adopted to bring the system of providing funds for and executing public works into connexion with the new system of financial control; and makes an excellent suggestion as to a board of inspecting and consulting engineers.

Colonel Baird Smith notices a mistake which appears to be involved in Lord Stanley's proposal for special loans, that of supposing that large irrigation works are likely to be speedily remunerative. He gives an example to show what kind of progress may be expected in the development of the profits.

Assuming that Government is prepared to provide money for carrying on public works, notwithstanding financial difficulties, he prefers a general centralised system of providing funds to a multitude of local loans.

One point which comes out strongly in these reports is, that local (*i. e.*, district or provincial) loans for carrying on public works on any considerable scale are not to be had. We must depend on English capital; including in that term the capital which British enterprise has made available at the Presidency towns.

The consequences of this have not been so clearly traced. It seems to me to make it impossible to leave the local governments to raise public works loans for themselves. They would be directly or indirectly competing with each other in the London market. The instrumentality for raising public works loans must therefore be Imperial.

I would venture to add, that I do not see any reason for creating for the purpose any special machinery.

The funds may be provided by the same operations that provide funds for other purposes. But it is clear that when the funds have been provided and set apart for the purpose of carrying on works of public improvement, they must be looked upon as quite apart from the annual current expenditure of the Government. They are, in fact, an annual investment of capital, and should be placed in a separate account, the state of which should be made public periodically. (See Major Strachey's 47th para.) The outlay should not appear in the public accounts under the usual heads of "Ordinary" and "Extraordinary," but under a separate general head, called "Public Works Investment," or something of that sort.

But whatever system of providing funds be adopted, I would press strongly the necessity for no longer delaying action. All Indian history shows that tranquillity and financial prosperity (so far as it is made to depend on tranquillity) cannot be counted on for long. We must be prepared to work under difficulties as our normal condition; and unless we are resolved to do so, the operations of this department will never be carried on with adequate vigour, and will never be able, within any reasonable time, to reap the magnificent harvest to be derived from the material improvement of the country.

It is not for me to determine whether it is practicable or prudent to carry on public works under our present financial difficulties, but I should hope so. And I must say that it seems to me that the steady annual investment of a reasonable amount of capital in that way is one of the most pressing wants of India. At present it is plain that works are starved, and that the realization of the advantages to be derived from the capital laid out are indefinitely deferred.

An addition of about half a million to our present annual assignments to be given for public improvements, would make all the difference between a moderate vigour and a depressing stagnation in this branch of the department. The outlay would not require to be increased otherwise than might be managed by the reduction of the expenditure on military works, which will naturally occur as the accommodation for troops is completed.

I venture to hope that the systematic prosecution of public improvements in the face (if necessary) of financial difficulties, may be undertaken at once as an integral part of the financial reforms the Government of India is carrying out, under the advice of the Right Honourable Mr. Wilson.

There is another reason for choosing the present time for increased vigour in this department. The Government is about to impose new taxes on the people; they are always apt to look upon such measures as arising from personal greed of gain. The Government explain; but great strength would be added to the explanation were it accompanied by a simultaneous preparation all over the country to resume the suspended public works, and otherwise to lay out money for purposes of palpable public benefit, from which almost all our native fellow subjects may each hope to derive his own personal share of the advantage.

We should of course be most careful not to be extravagant; but with a wise liberality to exercise a rigid economy, to require the most careful previous examination of all projects, and the greatest vigilance in execution; but in this matter it seems to me that the most unthrifty sort of economy is unnecessary delay.

C. H. Dickens,

26 April 1860. Offg. Secy. to the Govt. of India.

His Excellency the Right Honourable the Governor General of India in Council.

Financial Department, 30 November (194), 1860.

Para. 1. I HAVE received and considered in Council your letters in the Public Works Department, dated the 28th August and 19th September last, Nos. 63 and 71, relative to the question of the expediency of raising money for the more vigorous prosecution of public works in India, by means of local loans, or otherwise.

2. In your Public Works letter, dated the 5th September 1860, No. 65, after reviewing the works which had been postponed for want of funds, you observed that the several Governments had estimated that a sum of about a million and a half sterling might advantageously be expended on such works during each of the next two years. You however doubted "whether the appliances and establishments at the command of the Government are properly adequate for so large an additional expenditure, even if the finances would admit of it, which indeed they will not. But a quarter of a million sterling could be properly laid out in the current year, and half a million in the next year, in addition to the allotment of funds already made for public works; and some such expenditure we should desire to incur, if resources could be made available."

3. The amount estimated to be expended on public works, including repairs, in the current year (1860-61), is 4,390,300 £, of which 1,500,000 £. is for military buildings, &c. You have not yet furnished me with any estimate for 1861-62, and I am, therefore, unable to determine what the sum is to which you are desirous to add a further half million in that year.

4. In your financial letter, dated the 29th June last, No. 144, you stated that you had a fair reason to expect that after the present year, you would be able to effect a considerable reduction in the expenditure upon military works; "but with respect to other public works, when we bear in mind the large number of works which are now suspended for want of funds, we cannot look for much reduction under this head for some years to come." And in para. 17 of my reply, dated the 22d August 1860, No. 136, it is stated, "any diminution, therefore, which may be looked for in the charge for military buildings

will be met by increased expenditure for civil works ; and I do not look for any reduction in the total amount under the general head of public works and buildings."

5. You now consider that it would be desirable to expend in the current year, a further sum of 250,000 *l.* beyond the amount estimated ; and in 1861-62, an additional 500,000 *l.* ; but it does not appear whether the last named sum is in excess of the additional amount which it was contemplated that the diminution of charge for military buildings would render available, in 1861-62, for civil works, without increasing the aggregate expenditure on public works in that year.

6. Of the importance of a speedy resumption and completion of suspended public works, and of proceeding as rapidly as the exigencies of the State will permit with works of public improvement, especially with those which are of a remunerative character, Her Majesty's Government are fully sensible. But the expenditure on public works cannot be treated independently of the general question of finance.

7. I concur in your opinion as to the inexpediency of attempting to raise local loans for public works, and I consider that the proposition to open any loan specially for that object is open to serious objection. I observe with surprise and regret the observation in these papers as to the probable necessity for raising a loan in the ensuing year. I have entertained the expectation that by means of the reductions in military expenditure which are in progress, the charges of 1861-62 would be brought within the income, after including the proceeds of the new measures of taxation. It is inevitable that during the next two or three years, a very large sum must be raised in this country on account of Indian railways, and possibly some portion of it by means of a Government loan. In order to effect that object otherwise than at a ruinous charge, it is absolutely essential that it should be shown that the annual expenditure of India has been brought within the income. I must desire that no steps may be taken for opening a loan in India, either for public works, or on any other account, without the previous sanction of the Home Government.

8. I am most anxious to receive from you, as early as possible, a corrected estimate of the revenue and charge for 1860-61, and also an estimate of the revenues and charges of 1861-62 ; and in order to enable me to arrive at a satisfactory conclusion as to the amount to be expended on public works, and the mode of providing for that expenditure, I desire that you will also transmit to me a statement of the sums which you propose to sanction on that account in 1861-62, and three following years, showing, under separate heads, the expenditure on military repairs and buildings, and on civil repairs and buildings, as distinguished from public works of a remunerative character.

I have, &c.
(signed) *G. Wood.*

COPIES of the DESPATCH of the Governor General of *India* to the Secretary of State for *India*, with its Enclosures, relative to the execution of IRRIGATION WORKS by JOINT STOCK COMPANIES, dated 29 November 1858; REPLY of the Secretary of State to the above, dated 24 March 1859; REPLY of the Governor General thereto, with the REPORTS of the Local Governments and Officers on the subject; &c.

(*Mr. Vansittart.*)

Ordered, by The House of Commons, to be Printed,
10 April 1861.

[*Price 11 d.*]

149.

Under 16 oz.

LAW OF EVIDENCE (COLONIES).
EAST INDIA (LAW OF EVIDENCE).

RETURN to an Order and to an Address of the Honourable The House of Commons,
dated 13 May 1861 ;—for,

(ORDER, 13 May 1861.)

“ COPY “ of the ACT 6 and 7 Vict. c. 22, intituled, ‘ An ACT to authorise the LEGISLATURES of HER MAJESTY’S COLONIES to pass LAWS for the Admission, in certain Cases, of UNSWORN TESTIMONY in CIVIL and CRIMINAL PROCEEDINGS :’ (31st May 1843.)”

(ADDRESS, 13 May 1861.)

“ COPY of the ACT No. II. 1855, passed by the Legislative Council of *India*, and which received the Assent of the Governor General on the 2d day of February 1855, intituled, ‘ An ACT for the further Improvement of the LAW of EVIDENCE..’ ”

(*Mr. Edward Craufurd.*)

Ordered by The House of Commons to be Printed,
16 May 1861.

LAW OF EVIDENCE (COLONIES).

COPY of the ACT 6 & 7 Vict. c. 22, intituted, "An Act to authorise the LEGISLATURES of HER MAJESTY'S COLONIES to pass LAWS for the Admission, in certain Cases, of UNSWORN TESTIMONY in CIVIL and CRIMINAL PROCEEDINGS:" (31st May 1843.)

ANNO SEXTO VICTORIÆ REGINÆ.

CAP. XXII.

An Act to authorise the Legislatures of certain of Her Majesty's Colonies to pass Laws for the Admission, in certain Cases, of Unsworn Testimony in Civil and Criminal Proceedings. 31 May 1843.

Laws or ordinances made by the Legislatures of British Colonies for admission of the evidence of certain persons residing therein, shall have the same effect as other Colonial Laws.

WHEREAS there are resident within the limits of or in countries adjacent to divers of the British Colonies and plantations abroad various tribes of barbarous and uncivilised people, who, being destitute of the knowledge of God and of any religious belief, are incapable of giving evidence on oath in any court of justice within such colonies or plantations: And whereas doubts have arisen whether any laws which have been or which might be made by the Legislatures of such Colonies respectively to provide for the admissibility in such courts of the evidence of such persons are not or would not be repugnant to the Law of England, and therefore null and void; and it is expedient that such doubts should be removed: Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, That no law or ordinance made or to be made by the Legislature of any British Colony for the admission of the evidence of any such persons as aforesaid in any court, or before any magistrate within any such Colony, shall be or be deemed to have been null and void or invalid by reason of any repugnancy or supposed repugnancy of any such enactment to the Law of England; but that every law or ordinance made or to be made by any such Legislature as aforesaid, for the admission before any such court or magistrate of the evidence of any such persons as aforesaid, on any conditions thereby imposed, shall have such and the same effect, and shall be subject to the confirmation or disallowance of Her Majesty in such and the same manner as any other law or ordinance enacted for any other purpose by any such Colonial Legislature.

Act may be amended, &c.

II. And be it enacted, That this Act may be amended or repealed by any Act to be passed in the present Session of Parliament.

EAST INDIA (LAW OF EVIDENCE).

COPY of the ACT No. II. 1855, passed by the Legislative Council of *India*, and which received the Assent of the Governor General on the 2d day of February 1855, intituled, "An Act for the further Improvement of the LAW of EVIDENCE."

India, Office, }
15 May 1861. }

J. HAWKINS,
Secretary, Judicial Department.

ACT No. II. of 1855.

Passed by the Legislative Council of India.

(Received the Assent of the Governor General on the 2d February 1855).

An Act for the further Improvement of the Law of Evidence.

WHEREAS it is expedient further to improve the Law of Evidence ; it is enacted Preamble.
as follows :

I. Act No. X. of 1835 is hereby repealed.

Act repealed.

II. Within the territories in the possession and under the Government of the East India Company, all courts of justice, and all persons having by law or consent of parties authority to take evidence, shall take judicial notice of all Regulations and Ordinances made before or on the 22d day of April 1834 by the Governor General in Council of the Presidency of Fort William, in Bengal, by the Governor in Council of the Presidency of Fort St. George, or by the Governor in Council of the Presidency of Bombay, and having the force of law in any part of the said territories, and of all Laws and Regulations heretofore made by the Governor General of India in Council, and of this Act, and of all Acts and Regulations heretofore made, or hereafter to be made by the Governor General of India in Council, constituted for the purpose of making laws and regulations, whether the same be of a public or of a private nature.

Judicial notice to be taken of all Acts and Regulations.

III. All courts and persons aforesaid shall take judicial notice of all public Acts of Parliament, and of all local and personal Acts declared by Parliament to be public and to be judicially noticed, and shall admit as *prima facie* evidence of any private Act of Parliament, any copy thereof purporting to be printed by the King's printer.

Judicial notice to be taken of public Acts of Parliament.

What shall be *prima facie* proof of a private Act.

IV. Every court shall take judicial notice of its own members and officers respectively, and of their deputies and subordinate officers or assistants, and also of all officers acting in execution of its process, and of all advocates, attornies, proctors, vakeels, pleaders, and other persons authorised by law to act before it.

Judicial notice to be taken by Court of its own officers, &c.

V. All courts and persons aforesaid shall take judicial notice of the names, titles, and authorities of the persons filling for the time being any one of the following offices in any part of the said territories :—Governor General, Governor, Lieutenant Governor or Deputy Governor, Secretary or Under Secretary to Government, Commander in Chief, Bishop, Member of Council, Legislative Councillor,

Judicial notice to be taken of the names, titles, &c., of certain persons.

Councillor, Judge of any of Her Majesty's Courts, or of any Sudder Court, or of any Court of Judicature hereafter to be constituted in the said territories to or in which the powers of any of Her Majesty's Supreme Courts may be transferred or vested.

Judicial notice to be taken of divisions of time, place, &c.

VI. All such courts and persons aforesaid shall take judicial notice of all divisions of time, of the geographical divisions of the world, of the territories under the dominion of the British Crown, of the commencement, continuation and termination of hostilities between the British Crown and any other State, and also of the existence, title, and national flag of every Sovereign or State recognized by the British Crown. In all the above cases, such court or person may resort for its aid to appropriate books or documents of reference.

Proof of Government Gazette.

VII. Any Government Gazette of any country, colony, or dependency under the dominion of the British Crown, may be proved by the bare production thereof before any of the courts or persons aforesaid.

Proof of Proclamations, Acts of State, &c.

Proclamations, &c. when to be *prima facie* proof of fact.

Recital in Act of a fact of a public nature to be *prima facie* proof.

VIII. All Proclamations, Acts of State, whether legislative or executive, nominations, appointments, and other official communications of the Government, appearing in any such Gazette, may be proved by the production of such Gazette, and shall be *prima facie* proof of any fact of a public nature which they were intended to notify.

IX. Any recital contained in any Act of the Governor General of India in Council, constituted for the purpose of making laws and regulations hereafter to be passed, of any fact of a public nature, shall be deemed, before all such courts and persons, to be *prima facie* evidence of the truth of the fact recited.

Gazette, &c. containing advertisement purporting to be published by authority, to be *prima facie* evidence of such authority.

Books, maps, &c., to be evidence in matters of public history, &c.

X. The Gazette or newspaper containing any advertisement purporting to be published by virtue of any public Statute, Act, Regulation, or Ordinance, or of any rule or order of a court of justice, or of any Board or officer of revenue, may be received by any such courts or persons as aforesaid as *prima facie* evidence that such advertisement was published duly under the authority from which it purports to proceed.

What books, &c. shall be evidence of foreign law.

XI. All courts and persons aforesaid may, on matters of public history, literature, science, or art, refer, for the purposes of evidence, to such published books, maps, or charts as such courts or persons shall consider to be of authority on the subject to which they relate.

XII. Books printed or published under the authority of the Government of a foreign country, and purporting to contain the Statutes, Code, or other written law of such country, and also printed and published books of reports of decisions of the courts of such country, and books proved to be commonly admitted in such courts as evidence of the law of such country, shall be admissible before any such courts or persons as aforesaid as evidence of the law of such foreign country.

Government or public maps, when to be *prima facie* proof.

XIII. All maps made under the authority of Government or of any public municipal body, and not made for the purpose of any litigated question, shall *prima facie* be deemed to be correct, and shall be admitted in evidence without further proof.

Persons incompetent to testify.
Children.

XIV. The following persons only shall be incompetent to testify :

1. Children under seven years of age, who appear incapable of receiving just impressions of the facts respecting which they are examined, or of relating them truly.

Insane persons.

2. Persons of unsound mind, who, at the time of their examination, appear incapable of receiving just impressions of the facts respecting which they are examined, or of relating them truly; and no person who is known to be of unsound mind shall be liable to be summoned as a witness, without the consent previously obtained of the court or person before whom his attendance is required.

Not to be summoned without leave of court.

Children and persons of defective religious belief to testify on simple affirmation.

XV. Any person who, by reason of immature age or want of religious belief, or who, by reason of defect of religious belief, ought not, in the opinion of such court or person, to be admitted to give evidence on oath or solemn affirmation, shall be admitted to give evidence on a simple affirmation, declaring that he will speak the truth, the whole truth, and nothing but the truth.

XVI. The

XVI. The provisions in the last preceding section as to witnesses shall apply to testimony given by affidavit or otherwise in writing as well as to testimony orally delivered. Provisions as to witness to apply to affidavits, &c.

XVII. Any such witness wilfully giving false evidence shall be subject to be proceeded against in like manner, and to suffer, if convicted, the same punishment as if he had been sworn and had committed wilful and corrupt perjury. The indictment or charge shall be varied so as to meet the case. Punishment for giving false evidence.

XVIII. No person shall, by reason of any interest in the result of any suit, or of any interest connected therewith, or by reason of relationship to any of the parties thereto, be incompetent to give evidence in such suit. No incompetency from interest in suit.

XIX. Any party to a civil suit or other proceeding of a civil nature shall be competent and may be compelled to give evidence as a witness therein, either on his own behalf or on behalf of any other party to the suit or proceeding, and also to produce any document in his possession or power, in the same manner as if he were not a party to the suit or proceeding. Provided, that no court or person as aforesaid, other than Her Majesty's Supreme Courts of Judicature, shall compel the attendance of any party to such suit or proceeding, for the purpose of giving evidence therein, except under and subject to the rules prescribed in that behalf in Act XIX. of 1853. Party to suit may be examined as a witness.
Proviso.

XX. A husband or wife shall, in every civil proceeding, be competent to give evidence for or against each other; provided that any communication made by husband or wife to the other during their marriage shall be deemed a privileged communication, and shall not be disclosed without the consent of the person making the same, unless such communication shall relate to a matter in dispute in a suit pending between such husband and wife. Husband or wife giving evidence.
Proviso.

XXI. A witness, whether a party or not, shall not be bound to produce any document relating to affairs of State, the production of which would be contrary to good policy, nor any document held by him for any other person who would not be bound to produce it if in his own possession. Witness, &c. not bound to produce document relating to State affairs.

XXII. A witness, being a party to the suit, shall not be bound to produce any document in his possession or power which is not relevant or material to the case of the party requiring its production, nor any confidential writing or correspondence which may have passed between him and any legal professional adviser. If any party, however, offer himself as a witness, he shall be bound to produce any such writing or correspondence in his custody, possession, or power, if relevant or material to the case of the party requiring its production. Party to suit not bound to produce certain documents; unless he offers himself as a witness.

XXIII. Every witness summoned to produce a document shall, if the same be in his custody, possession, or power, be bound to bring it, or cause it to be brought into court, although there be a valid objection to the right of the party calling for it to compel its production, or to the reading or putting it in as evidence, or to the disclosure of the contents thereof, the validity of any such objection made by the person producing the document shall be determined by the Court; and for the better determination thereof, it shall be lawful for the Court to receive any admissible evidence which the person producing the document may give respecting it; and it shall also be lawful for the Court, except in the case of any document relating to affairs of State, to inspect the document, and if necessary, to call to its assistance any person whom it may appoint to interpret the same; such person, however, shall be previously sworn truly to interpret the same to the Court alone, and not to disclose the contents thereof except to the Court, unless the Court shall order the document to be given in evidence. Witness summoned to produce a document must bring it into court.
Mode of determining objection to production.
Document relating to affairs of State.

XXIV. A barrister, attorney, or vakeel shall not, without the consent of his client, disclose any communication made by the client to him in the course of his professional employment, nor any advice given by him professionally to his client, nor the contents of any document of his client, the knowledge of which he shall have acquired in the course of his professional employment; the privilege, however, is that of the client, and if any party to a suit shall give evidence therein, at his own instance, he shall be deemed thereby to have waived his privilege, and to have consented to the disclosure, by such barrister, attorney, or vakeel, of any matter as aforesaid which may be relevant, and which the barrister, attorney, or vakeel would have been bound to disclose, but for the privilege of his client, and

the barrister, attorney, or vakeel, shall be bound, upon examination, to disclose any such matter.

Persons present in court to give evidence, &c., though not summoned.

XXV. Any person present in court, whether a party or not, may be called upon and compelled by the Court to give evidence, and produce any document then and there in his actual possession or in his power, in the same manner and subject to the same rules as if he had been summoned to attend and give evidence, or to produce such document, and may be punished in like manner for any refusal to obey the order of the Court.

Person summoned to produce a document not bound to attend personally.

XXVI. Any person, whether a party to the suit or not, may be summoned to produce a document without being summoned to give evidence, and any person summoned merely to produce a document shall be deemed to have complied with the summons, if he cause such document to be produced, instead of attending personally to produce the same.

Rules of evidence in Supreme Courts on Ecclesiastical and Admiralty sides.

XXVII. The rules of evidence in Her Majesty's Supreme Courts as to matters of Ecclesiastical or Admiralty Civil Jurisdiction, shall be the same as they are on the Plea side of the said Courts.

Evidence of one witness sufficient proof.

Proviso.

XXVIII. Except in cases of treason, the direct evidence of one witness, who is entitled to full credit, shall be sufficient for proof of any fact in any such Court or before any such person. But this provision shall not affect any rule or practice of any Court that requires corroborative evidence in support of the testimony of an accomplice, or of a single witness in the case of perjury.

Dying declarations when admissible.

XXIX. Where dying declarations are evidence, they shall be received, if it be proved that the deceased was at the time of making the declaration, and then thought himself to be in danger of approaching death, though he entertained, at the time of making it, hope of recovery.

Party allowed to cross-examine and discredit his own witness.

XXX. The party at whose instance a witness is examined may, with the permission of such Court or person, cross-examine such witness to test his veracity, in the same manner as if he had not been called at his instance, and may be allowed to show that the witness has varied from a previous statement made by him.

Former statement admissible to corroborate a witness.

XXXI. In order to corroborate the testimony of a witness, any former statement made by such witness, relating to the same fact, at or about the time when the fact took place, or before any authority, legally competent to investigate the fact, shall be admissible, and for that purpose a copy of any deposition or statement, taken before any Court, judge, justice of the peace, magistrate, or person lawfully exercising the powers of a magistrate, or before a Commissioner or Superintendent for the suppression of Thuggee or Dacoity in the discharge of his duty, shall if certified by such Court, judge, or other officer above-mentioned, under his hand, or the official seal of the Court, or under the hand or official seal of such judge, to be a true copy of such deposition or statement, without further proof, be received as *prima facie* evidence that such deposition or statement was made, and that it was made at the time and place, and under the circumstances, if any, which shall be stated in the certificate, or on the face of the deposition or statement.

Witness bound to answer criminating questions.

XXXII. A witness shall not be excused from answering any question relevant to the matter in issue in any suit or in any civil or criminal proceeding, upon the ground that the answer to such question will criminate, or may tend, directly or indirectly, to criminate such witness, or that it will expose, or tend, directly or indirectly, to expose such witness to a penalty or forfeiture of any kind. Provided that no such answer, which a witness shall be compelled to give, shall, except for the purpose of punishing such person for wilfully giving false evidence upon such examination, subject him to any arrest or prosecution, or be used as evidence against such witness in any criminal proceeding.

Proviso.

XXXIII. A witness in any cause may be questioned as to whether he has been convicted of any felony or misdemeanor, and upon being so questioned, if he either denies the fact or refuses to answer, it shall be lawful for the opposite party to prove such conviction.

Witness may be examined as to conviction for felony.

XXXIV. A witness

XXXIV. A witness may be cross-examined as to previous statements made by him in writing, or reduced into writing, relative to the subject matter of the cause, without such writing being shown to him; but if it is intended to contradict such witness by the writing, his attention must, before such contradictory proof can be given, be called to those parts of the writing which are to be used for the purpose of so contradicting him. Provided always, that it shall be competent for the judge, at any time during the trial, to require the production of the writing for his inspection, and he may thereupon make such use of it for the purposes of the trial as he shall think fit.

Cross-examination as to previous written statements.

Proviso.

XXXV. An impression of a document made by a copying machine shall be taken, without further proof, to be a correct copy.

Copy of a document made by a copying machine to be deemed correct.

XXXVI. When an original document is out of the reach of the process of the Court, it shall be lawful for the Court, on application to it in any civil suit or proceeding, and on notice to the opposite party at a reasonable time before the hearing, to make an order for the reception of secondary evidence of its execution and contents.

Admission of secondary evidence where original document is out of the reach of process.

XXXVII. An attested document may be proved as if unattested, unless it be a document to the validity of which attestation is requisite.

When attested document may be proved as if unattested.

XXXVIII. The admission of a party to an attested instrument of its execution by himself shall be as against him sufficient *prima facie* proof of such execution of it, though it be an instrument which is required by law to be attested.

Admission *prima facie* proof of an attested document.

XXXIX. Any entry or statement which would be admissible in evidence after the death of the person who made it, on the ground of its having been made against the interest of the person making it, or on the ground of its having been made in the ordinary course of business, shall be admissible, though the person who made it be not dead, if he is incapable of giving evidence by reason of his subsequent loss of understanding, or is at the time of the trial or hearing *bona fide* and permanently beyond the reach of the process of the Court, or cannot after diligent search be found.

Entry made against interest or in course of business when admissible in lifetime of person making it.

XL. Any entry in any books proved to have been regularly kept in the course of business or in any public office, so far as such entry merely refers to and tends to identify by name, description, number, or otherwise, any bank notes or other securities for the payment of money or other property, and the payer-in or receiver of them, shall, in any case where such identification is necessary to be proved, be admissible in evidence for that limited purpose, if it shall appear to have been made at or about the time of the transaction to which it relates, though the person who made it, or he on whose information it was made, is alive and capable of being produced as a witness.

Entry in course of business when admissible for purpose of identification.

XLI. Any receipt in writing acknowledging the receipt of any money, valuable securities, or goods, shall, on proof of the execution thereof, be admissible in evidence before such Court or person aforesaid, not only against the party giving it, but also against any person in whose favour such receipt would operate as a discharge, or to whom it would render the person giving it liable for the money, security, or goods acknowledged to have been received.

Receipt when evidence against person other than the giver.

XLII. Whenever a receipt would be admissible under the preceding section if given by a principal, a receipt given by an agent or servant of such principal shall, in like manner, be evidence upon proof of the authority to give such receipt.

Receipt of agent.

XLIII. Books proved to have been regularly kept in the course of business or in any public office shall be admissible as corroborative, but not as independent proof of the facts stated therein.

Books kept in course of business or in a public office admissible as corroborative evidence.

XLIV. The following documents may be admitted as corroborative evidence: certificates of shares and of registration thereof, bills of lading, invoices, account sales, receipts usually given on the payment, deposit, or delivery of money, goods, securities, or other things, provided they be proved to have been given in the ordinary course of business.

Documents admissible as corroborative evidence.

Refreshing
memory of
witness.

XLV. A witness shall be allowed before any such Court or person aforesaid to refresh his memory by any writing made by himself or by any other person at the time when the fact occurred, or immediately afterwards, or at any other time when the fact was fresh in his memory, and he knew that the same was correctly stated in the writing. In such case the writing shall be produced, and may be seen by the adverse party, who may, if he choose, cross-examine the witness upon it.

Court may permit
a copy of docu-
ment to be used to
refresh memory.

XLVI. Whenever a witness may refresh his memory by reference to any document, he may, with the permission of the Court, refer to a copy of such document, provided the Court or person, under the circumstances, be satisfied that there is sufficient reason for the non-production of the original.

Declarations of
illegitimate
persons, &c.,
admissible in
questions of
pedigree.

XLVII. In cases of pedigree, the declarations of illegitimate members of the family, and also of persons who, though not related by blood or marriage to the family, were intimately acquainted with its members and state, shall be admissible in evidence after the death of the declarant, in the same manner and to the same extent as those of deceased members of the family.

Comparison of
handwriting, &c.

XLVIII. On an inquiry whether a signature, writing, or seal is genuine, any undisputed signature, writing, or seal of the party whose signature, writing, or seal is under dispute, may be compared with the disputed one, though such signature, writing, or seal, be on an instrument which is not evidence in the cause.

Proof of power of
attorney.

XLIX. Any power of attorney which has been executed at a place distant more than 100 miles from the place wherein the action, suit, or proceeding is depending, may be proved by the production of it, without further proof, where it purports on the face of it to have been executed before, and authenticated by a notary public, or any Court, judge, consul, or magistrate.

Proof of dispatch
of letter by letter
book.

L. Whenever it is proved that a letter book is kept, and that, according to the usual course of business, letters are copied into such book and dispatched, and the letter book is produced, and it is proved that the letter was dispatched according to the usual practice, to the best of the knowledge and belief of the witness, having reasonable ground for forming that belief, the Court may presume the dispatch of that letter according to the usual course of business.

What to be *prima*
facie proof of
receipt of letter.

LI. Any book proved to have been kept for marking the dispatch and receipt of letters, containing an entry of the dispatch of a letter, and an acknowledgment of the receipt of such letter, shall, on proof that such entry was made in the usual course of business, be *prima facie* evidence of the receipt of such letter.

Repeal of part of
Section VI. of Act
XV. of 1852.

LII. So much of Section 6, of Act XV. of 1852 as provides that every such application as therein mentioned shall be made before issue joined in any such action, or twenty-one days before the trial or hearing of any other legal proceeding as therein mentioned, is hereby repealed.

Extension of
Section XVI. of
Act VI. of 1854.

LIII. The provision contained in the 16th Section of Act VI. of 1854, that affidavits of particular witnesses, or affidavits as to particular facts or circumstances, may, by consent of the parties, or by leave of the Court obtained upon notice, be used in the hearing of any cause on the equity side of the Supreme Courts, shall extend to all civil actions, suits and proceedings on all sides of the Courts.

Extension of
Section XVII. of
Act VI. of 1854.

LIV. So much of the 17th Section of the same Act as provides that, upon the hearing of any motion, petition or other proceeding in any of the said Supreme Courts, the Court may, upon the application of any of the parties thereto, or of its own accord, require and enforce the attendance and oral examination before itself of any witness or of any party to the suit, and may also require and enforce the production of any document or documents, and may direct the costs of the attendance and examination of such witness or party to be paid by such of the parties to the suit, or in such manner as it may think fit, shall extend to all civil actions, suits and proceedings on all sides of the said Courts.

Section XXXIII.
of Act VI. of 1854
extended.

LV. The 33d Section of the Act No. VI. of 1854, which applies only to proof of accounts on the equity side of the said Supreme Courts, shall extend to and embrace all accounts directed to be taken on any side of the said Courts.

LVI. Whenever

LVI. Whenever by any Statute or Act, Regulation or Ordinance now in force, or any Statute or Act to be hereafter in force, any certificate, certified copy, or other documents shall be receivable in evidence of any particular in any Court of Justice, the same, if it is substantially in the form and purports to be executed in the manner directed by the Statute, Act, Regulation or Ordinance which makes it evidence, shall be *prima facie* evidence, where it is rendered admissible, without proof of any seal, stamp, signature, character or authority, which it is directed to have, or from which it is directed to proceed. Proof of official documents.

LVII. The improper admission or rejection of evidence shall not be ground of itself for a new trial or reversal of any decision in any case, if it shall appear to the Court before which such objection is raised, that, independently of the evidence objected to and admitted, there was sufficient evidence to justify the decision, or that, if the rejected evidence had been received, it ought not to have varied the decision. No new trial for rejection or improper reception of evidence.

LVIII. Nothing in this Act contained shall be so construed as to render inadmissible in any Court any evidence which, but for the passing of this Act, would have been admissible in such Court. Act not to render inadmissible evidence now admitted in the Company's Courts.

LAW OF EVIDENCE (COLONIES).
EAST INDIA (LAW OF EVIDENCE).

COPY of Act 6 & 7 Vict. c. 22, intituled, "An Act to authorise the LEGISLATURES of HER MAJESTY'S COLONIES to pass LAWS for the Admission, in certain cases, of UNSWORN TESTIMONY in CIVIL and CRIMINAL PROCEEDINGS" (31 May 1843); also, Copy of the Act No. II. 1855, passed by the Legislative Council of India, and which received the Assent of the Governor General on 2 February 1855, intituled, "An Act for the further Improvement of the Law of EVIDENCE."

(*Mr. Edward Craufurd.*)

Ordered, by The House of Commons, to be Printed,
16 May 1861.

NEILGHERRY MOUNTAINS.

RETURN to an Order of the Honourable The House of Commons,
dated 1 August 1861;

“THAT the STATISTICAL MEMOIR of a Survey of the NEILGHERRY MOUNTAINS, laid before the Select Committee on Colonization and Settlement in India, in Session 1858, be Re-printed.”

STATISTICAL MEMOIR of a SURVEY of the NEILGHERRY MOUNTAINS.

THE soil of these mountains,* speaking of course chiefly of the plateau, is Soil. for the most part exceedingly rich and productive, a circumstance for which the observer would not be prepared on witnessing the granitic or sienitic base upon which it rests, since it is usually seen that granitic districts are bleak and barren, owing to the resistance to decomposition offered by the silicious materials of which it consists.

This advantageous contrariety may perhaps be accounted for by referring the formation of so much rich soil to the existence of the numerous dykes of rock whose decomposition is more favourable to its production, especially those of trap and hornblende, the decomposed particles of which, mixing with the quartzose and clayey products of the granite, result in the formation of a soil peculiarly adapted for cultivation.

The great mass of the hills also has evidently been under grass, and undisturbed by the plough or the mamotie† for ages, and as the frosts which occur at the close and beginning of the year in most parts kill the grass down to the roots, all this decomposed vegetable matter, washed in by the succeeding rains and mixing with the subsoil, continues and has continued season after season to increase its richness, and cause it to penetrate further and further into the poorer subsoil, until the extraordinary depth of rich black mould, which is often observed in the cuttings of a new road, is produced.

The finest patches of land are naturally found on the lower slopes or second steppes, in situations where the conformation of the country has favoured the accumulation of soil washed from the hills above, and especially where forests have aided to retain that soil from further denudation by their roots, and have for ages nourished it by their leaves. The chief agricultural tribe on the hills, the burghers, seem well aware of this, and the consequence is, that in all parts where they cultivate, the face of the country is entirely clear of wood.

The chief defect of the soil of this district is the absence of lime, but a very minute quantity of which enters into the composition of the greater part of that under general cultivation at the present time, and as it is too costly an article to be brought up from the plains to be applied as a dressing to the land, considerable deterioration must be going on in its productive capacity. I have remarked that the finest fields are those which are situated near any considerable mass of hornblende rock, and hence it is to be inferred that the superiority of the soil is due to the lime which it receives from its decomposition. Specimens of this hornblende reduced to powder and digested in dilute nitric acid, give a copious precipitate with oxalate of ammonia, showing upon estimate (for I had not the means of collecting and weighing the precipitate) a proportion of at least eight to nine per cent. of lime entering into the composition of the rock. Want of lime.

The

* The Neilgherries.

† A native hoe.

Drained swamps.

The extensive and numerous swamps which occur on the Neilgherries also, when drained, furnish most valuable soil, either for cultivation *per se*, or for top dressing for poor land. But in this latter form it is never used by the hill cultivators, who are very backward in the knowledge of the uses and properties of particular manures, as will be treated of under an ensuing head, viz., "Modes of Cultivation."

Natural aspect.

The Neilgherry mountains constitute one of those singular features presented in the physical geography of Southern India, of comparatively isolated masses upreared amidst the vast plains which extend over the surface of the country, pointing either to foci or points of ancient volcanic eruption by which they have been formed, or to evidences of the wearing agency which has reduced the surrounding tracts to their present remarkably uniform level state; while mountain masses, forming a core of tougher substance, and of material less prone to decomposition, have resisted the corroding action, and have been thus left in the form of isolated and mural precipices, towering above the surrounding country.

The summit or plateau of these mountains presents a most varied and diversified aspect. Although the land extends over its limits in ceaseless undulations, approaching in no instance to the character of a champagne country, and frequently breaking into lofty ridges and abrupt rocky eminences, it may yet, speaking in general terms, be pronounced smooth and practicable to a degree seldom indeed, I believe in no instance, observed in any of the mountain tracts of equal elevation which occur in the continent of India.

On all sides the descent to the plains is sudden and abrupt, the average fall from the crest to the general level below being about 6,000 feet on all sides, save the north, where the base of the mountains rests upon the elevated land of Wynaad and Mysore, which, standing between 2,000 and 3,000 feet above the level of the sea, form as it were a steppe, by which the main fall towards the sea is broken. From both of these elevated tracts the Neilgherries are separated by a broad and extensive valley, through which the Moyaar river flows, after descending from the hills by a fall at Neddiwuttum, in the north-west angle of the plateau; and the isolation of this mountain territory would be complete but for a singular sharp and precipitous ridge of granite peaks which projects out from the base of a remarkable cone, called Yellamullay, on the western crest of the range, and taking a west-by-north course towards the coast, unites itself with the hills popularly called the "Western Ghauts."

The Koondahs.

In the south-west angle of the Neilgherries a singular mass of mountains rises, called the Koondahs, which though in point of fact a portion of the great hilly region, are so completely separated from the "Neilgherries proper" that they merit the distinct appellation they have received. Spurs from this secondary range run to the southward to a considerable extent, almost as far as the Ponany river, and it is in the innumerable vallies bounded by these ridges that the magnificent virgin (forest) land is found, of which I made mention in a former memoir, and which, as being eminently well suited for the purposes of coffee and other cultivation, will, I feel convinced, shortly be the means of rendering this district one of the most valuable and important under the Presidency.

Remarkable scarcity of forest.

The Neilgherries, or rather the plateau formed by their summits, are by no means densely wooded, the forests occurring in distinct and singularly isolated patches, in hollows, on slopes, and sometimes on the very apex of a lofty hill, becoming luxuriant and extensive only when they approach the crests of the mountains, and run along the vallies into the plains below. This absence of forest in a region in which from its position between the tropics, from the abundance of moisture, and from the great depth and richness of the soil, the utmost luxuriance in this respect would be looked for, is very remarkable, and leads me to conclude that vast tracks of primeval forest land must have been cleared to make room for cultivation at no very distant period.

This belief is strengthened by the fact, that in all parts of the hills, which are exclusively the resort of Todars, such as the elevated land to the north and west of the Pykara river, the whole of the Koondahs, the north-eastern portion of the plateau, called Kodanaad, and other tracts where no cultivation is at present carried on, extensive forests are found. The principal internal range on the

Neilgherries

Neilgherries is a lofty mass, situated in the heart of the district, and running north-west and south-east, the great mountain called "Dodabetta," the highest on the plateau (being 8,610 feet above the level of the sea) being the apex, and from it all the minor ridges and spurs which form the undulating land of the Neilgherries may be said to take their rise, with the exception of the "Koondahs," which have a distinct origin, and of a singular elevated tract forming the north-west portion of the hills, which is distinctly connected with the Koondahs by a narrow ridge under Makooty Peak. From the Dodabetta range to the eastern foot of the Koondahs the land falls continuously, when these mountains, abruptly rising, obtain an elevation very little below that of Dodabetta itself.

Dodabetta range.

Owing to the great elevation at which the inhabited summit of the Neilgherries stands, and the consequent rarefaction of its atmosphere, aided doubtless in some degree by the beneficial influence of the luxuriant vegetation which clothes them, the district, although distant only 11 degrees from the equator, enjoys a climate now famed for its great salubrity and remarkable evenness in its seasons, with a temperature which falls in the coldest month of the year to the freezing point, and seldom in the hottest reaches 75° in the shade. In stating this, I of course refer to the general circumstances of temperature which prevail, for seasons have of course occurred during which, from particular atmospheric causes, the mercury may have risen occasionally above this estimate. The coldest season is during the months of December and January, and the hottest about April and May, though this latter season is not so certain, depending mainly upon the character and time of setting in of the rainy or south-west monsoon. The hottest period of the day is about two o'clock or 2h. 40m. p.m., and the extreme range of temperature from sunrise to that time averages most commonly 16° throughout the year. The variation is of course the greatest at the time of frost, viz., January and December, when the extreme radiation which goes on during clear nights produces excessive cold towards sunrise, after which the sun's rays shining with great fierceness through the rarefied atmosphere, speedily restore heat to the earth, and the temperature of the air rises in proportion. Similar causes, reversed in their action, necessarily produce sudden and great cold after sunset, rendering the climate at this season (and indeed at all seasons, more or less) one in which the most healthy residents, and especially those who have recently come under its influence, stand in need of caution in their mode of encountering its vicissitudes. For the reasons alluded to, I would venture to remark that very early and very late parades, according to the practice of the plains, will be found injurious to European troops located on these hills, and especially to those men whose constitutions have been worn by long residence in a tropical climate.

Atmosphere and climate.

Coldest months, December and January.
Hottest months, April and May.

The chief station, Ootacamund, from its superior elevation (7,300 feet above the level of the sea), is more exposed to this unfavourable action than the two minor stations, Coonoor and Kotergherry, which are each 6,000 feet above the level of the sea; although these latter are by no means exempt from the same influence, especially during the cold season, as will be seen by the tables appended to this memoir. A very great advantage enjoyed by the Neilgherries as a sanitarium exists in the means which are afforded to an invalid to select the peculiar kind of climate which best suits the malady under which he is suffering; by the existence of three settlements, each under medical charge, situated in different parts of the range, each having a different aspect, and each a climate peculiar to itself; that of Ootacamund being the coldest, but most damp, Khotergherry the next in the scale, and that of Coonoor the warmest. Thus an invalid whose habits or state of constitution render the change from the torrid heat of the plains to the penetrating cold of Ootacamund too great and sudden, has the opportunity and option of acclimatising himself at either of the minor stations before exposing himself to the vicissitudes of climate which await him on the highest level.

Ootacamund, 7,300 feet above the level of the sea.

Choice for invalids of three distinct settlements, enjoying each a different climate.

The climate of the Jakatalla valley, which I had occasion to recommend to the Most Noble the Marquis of Tweeddale for the site of the projected barracks for a European regiment of infantry, and which has, I believe, been approved of by Government, will, I think, be found a happy medium between those of the chief and lesser stations. It is well sheltered from the dry, cutting

The Valley of Jakatalla well sheltered.

Enjoys a very even
and temperate
climate.

northerly winds, which cause so much sickness in Ootacamund during the months of March and April, by the high Dodabetta range which bounds the valley to the northward; and the rains of the south-west monsoon, though they of course visit this part of the hills, are by no means so incessant or accompanied by so much driving mist as is experienced during the same season at Ootacamund. This monsoon (the south-west) sets in on the hills during the month of June, and is ushered in on the western side, including Ootacamund, by heavy rain and violent gales of wind. The station of Coonoor gets the monsoon at the same time, but with less rigour, owing to the clouds which come charged with rain from the westward being attracted to the earth, and induced to discharge their contents by the opposition offered to their flight by the high spurs which run out from the Dodabetta range, and interpose between the west and Coonoor.

Kotérgherry
sheltered and
healthy.

The Kotergherry station is also very favourably protected from the violence of the south-west monsoon by the Dodabetta range itself, which stands out like a huge wall to screen it. The average fall of rain, the chief part of which occurs on the hills during this monsoon, cannot be called excessive, especially when compared with the visitations in this respect experienced in the neighbouring province of Malabar.

The constant shifting of abode from spot to spot which the duty of conducting a survey necessarily entails, has prevented me from keeping a register of the actual amount which has fallen in every month of the year, except in 1847; but from such observations as have been made when opportunity offered, I am led to believe that about 60 inches is a fair quantity to assign as the average fall of rain throughout one year at Ootacamund, 50 inches at Kotergherry, and 55 inches at Coonoor. The north-east monsoon sets in generally in the beginning of October, and is often accompanied by rain, more or less, all over the hills, but especially on the east side and at Kotergherry, which, from its position, is exposed directly to its force. The month of December is generally very stormy, and often fatal to a large extent to the lives of the hill cattle, and to the bullocks and other beasts of burthen employed to bring produce from the plains. The cold easterly wind blowing through the light rain which is continually falling, and striking upon the wetted skins of the animals, produces a degree of intense cold, which soon destroys them, and by these means serious inroads are yearly made upon the herds of the hill inhabitants, by whom their loss is not readily replaced. Annexed to this memoir are various tables extracted from the Meteorological Register kept in the Survey Office at Ootacamund and Kotergherry, which will show all particulars regarding the changes of temperature, the fluctuations and oscillations of the mercury in the barometer, as shown at the hours of maximum and minimum pressure (9 h. 50 m. A. M. and 4 P. M.), temperature of wet bulb, direction of the wind, aspect of the sky, &c.

Hurricanes very
rare on the Neil-
gherries.

The Neilgherries are occasionally, but by no means frequently, visited by violent storms or hurricanes, so rarely indeed, as to excite surprise and speculation as to the cause of this exemption, when its isolated and exposed situation in the Peninsula is considered. Upon this and other points of interest connected with the meteorology of these hills, much light will doubtless be thrown by the observations now regularly conducted in an observatory recently erected on Dodabetta, under the auspices of Mr. Taylor, the Honourable Company's astronomer at Madras, in which an instrument for measuring the force of the wind, and other valuable adjuncts to a meteorological observatory, have been placed.

During the prevalence of the south-west monsoon the atmosphere is almost continuously charged, more or less, with dense mist, enveloping chiefly the mountain tops, but descending into the inhabited vallies as the warmth of the day passes, and spreading in heavy and impalpable fog in all directions. When not under this influence, the atmosphere overhanging these mountains is brilliantly clear and cloudless, and especially so on the eastern side of the range.

TABLE showing the AVERAGE TEMPERATURE, &c., throughout the Year, on the Neilgherry Hills.

	MONTH.	MEAN TEMPERATURE.			* Mean Range of the Thermometer.	Rain in Inches.	REMARKS.
		At Sunrise.	At 2h. 40m. P. M.	At Sunset.			
		Deg.	Deg.	Deg.	Sunrise to Sunset.		
At OOTACAMUND, 7,300 feet above the Level of the Sea.	January -	42	63	58	21	1	Cold north-easterly winds prevail.
	February -	44	65	60	21	1	Ditto - ditto - ditto.
	March -	49	68	63	19	2	Ditto and dry ditto - ditto.
	April -	54	68	63	14	5	And dry - ditto - ditto.
	May -	54	68	63	14	6	Commences to vary to south-west.
	June -	53	64	59	10	8	South-west monsoon sets in; strong wind.
	July -	52	62	57	10	7	South-west and west winds blow.
	August -	52	62	57	10	6	Wind begins to vary to west and north-west.
	September -	52	62	56	10	7	Wind north-west, and, towards end, north-east.
	October -	51	62	56	10	9	North-east and easterly winds prevail.
	November -	49	61	55	12	5	North-east winds blow, fresh, clear.
	December -	45	60	55	15	3	North-east winds blow, often violently.
TOTAL - - -						60	Inches of rain.
At KOTERGHERRY, 6,100 feet above the Level of the Sea.	January -	51.5	66	60	15	2	North-east and north-west winds prevail.
	February -	52.5	67	63	15	3	North-east and north-west winds; rain very uncertain.
	March -	54	67	63	13	6	Winds variable, north-east to south-east.
	April -	56	68	64	12	10	Winds variable, north-east to east and south-east; rain uncertain.
	May -	56.5	68	64	12	2	Winds from north-east to north-west and west.
	June -	58	69	65	11	2	Winds from north-west to south-west; rain variable.
	July -	60	70	65	10	4	South-west monsoon winds, but light and variable.
	August -	60	71	65	11	2	North-west winds prevail in this month.
	September -	59	69	64	10	2	North-west winds, veering to west.
	October -	56	68	63.5	12	10	North-west winds, light and variable.
	November -	54	67	61	13	2	North-east winds, veering to north-west.
	December -	52	66	60	14	5	Wind generally from the north, gusty.
TOTAL - - -						50	Inches of rain.

* From want of a maximum and minimum thermometer, I have not been able to record the extreme range of the thermometer during the 24 hours.

Productions.

The resources of this highly-favoured region are as diversified and valuable as they appear easy of attainment, and comparatively inexhaustible. With a climate and soil such as have been described, great productive powers in the vegetable kingdom, and a proportionately high development of them, would naturally be looked for. That the latter is wanting to a lamentable degree is to be accounted for by the wretched system of husbandry pursued by the agricultural tribes who have settled upon the Neilgherries, as also possibly in some degree by the absence of that encouragement which would be produced by the institution of some channel through which the products of their industry might reach a ready, certain, and ever demanding market.

Wheat.

I commence the long list of productions which the Neilgherries are capable of supplying with wheat, as one of the most important, and as one, moreover, which the Honourable Court of Directors appear at the present time to be much interested in collecting data regarding, from all districts in India capable of producing it.

In making up the returns of the gross quantities of grains of all sorts produced in the district, I have taken the totals of each from the Seebundy accounts of 1847, or fusly 1257, as rendered orally in the cutcherry. From these it appears that in 1847, 70 "vullums" of land were cultivated for wheat, each vullum producing on the average 400 "kolagums." This "kolagum," which is a measure peculiar to the hill tribes, contains 226 cubic inches, and hence the quantity produced was 3,000 bushels, or 375 quarters. The weight of a kolagum of average wheat (husked) is, I find, 7 lbs., hence the bushel of Neilgherry wheat weighs 68½ lbs., or a quarter 548½ lbs. avoirdupois. A "vullum" of land is equivalent to 2 cawnies, 21 grounds, and 864 square feet. Hence the total quantity of land cultivated for wheat at the present time is 202 cawnies, or 267 acres, and the produce is $14\frac{7}{10}$ bushels per cawny, or $11\frac{1}{2}$ bushels per acre. The return in moderately good land cultivated for wheat is 40 to 1, or 40 bushels reaped for 1 bushel sown.

That the quantity of wheat at present produced on the Neilgherries could be very greatly increased there cannot be a doubt, provided a better system of husbandry were introduced, and better seed imported from Europe and distributed amongst the agricultural tribes; and as recent distressing circumstances in Great Britain appear to have directed the attention of the Home Government to colonies which are thought capable of producing this grain in sufficient quantity to assist in relieving the mother country from her present hazardous position of dependence upon foreign States for her supply, I shall venture to offer a few further remarks, before closing my notice of this important item in the chapter of natural productions.

Neilgherries and
Koondahs well
suited for the
growth of wheat.

The whole of this hill district, including the Koondah mountains, is eminently well suited in point both of soil and climate for the production of wheat, but as the last-mentioned tract is not yet surveyed, it must at present be lost sight of, although I feel confident it will be found on examination to furnish a very important addition to the gross amount of land estimated as suitable for the cultivation treated of, and which at present lies totally waste and useless.

The quantity of land thus lost to the State I calculate to amount to no less than 200,000 acres, as is shown by the following statement:

	Square Acres.	Square Acres.
Total content of the geographical surface of the Neilgherries -	- -	268,494
Of this quantity there are now under cultivation, including lands lying fallow - - - - -	31,434	
Pasturage to be reserved for the cattle of the Todars at the exaggerated rate of 200 acres per 100 head (less than 40 per 100 being allowed by the Revenue authorities in the calculation for assessment), for an average of 2,000 head of buffaloes will be - - - - -	4,000	
Pasturage to be reserved for the cattle of the Burghers, consisting of buffaloes and bullocks, averaging 8,000 head, at 100 acres per 100 head - - - - -	8,000	
Land occupied by the cantonment of Ootacamund, future barracks, roads, &c. - - - - -	6,000	
Village sites, sacred groves, &c. - - - - -	2,060	
Tracts of rocky ground, morasses, and other land not immediately fit for cultivation (although these might well be considered as compensated by the gain of surface introduced through the undulations of the land) - - - - -	17,000	
		200,000 acres of land lying waste on the Neilgherries, exclusive of the Koondahs.
Deduct - - - - -	- -	68,494
And there is a remainder of - - - - -	- -	200,000

acres entirely unoccupied and waste, being either covered with forest, or lying under grass not required for pasturage.

Under a better system of cultivation, also, it would not be necessary to suffer so large a proportion of the Burghers' cultivated land to lie fallow at one time as is at present in that condition, amounting, in round numbers, to 17,000 acres, out of a total of 31,500 acres of cleared and arable land.

Of the forest land every acre is, of course, peculiarly well suited for wheat, and, being virgin soil, it should produce, under proper management, large crops of the very finest grain.

The same may be said of swamps, when drained; but as potatoes are found to thrive well in the soil which their drainage produces, such land in a farm would naturally be reserved for stock produce, and an allowance has therefore been made for this in the estimate.

Making, however, exaggerated deductions on all accounts, there yet remain no less than 200,000 acres of unallotted and unemployed land, of which, at the very lowest estimate, one-half, or 100,000 acres, may be taken as fit for the production of wheat, under a proper system of husbandry, allowing a sufficiency of well-prepared manure, an occasional dressing of lime, and exercising proper judgment in allowing it to lie fallow, or changing crops, according to its condition and composition of soil.

It has been already stated that the Burghers obtain from their wheat lands a quantity of grain equivalent to $11\frac{1}{2}$ bushels per acre; but as the depth to which they plough their fields never exceeds seven inches, and for the most part is barely six, and as they give them only the most meagre allowance of sun-dried and exhausted manure, never exceeding (as far as I have been able to ascertain by counting the baskets brought, and measuring spaces of land dressed with it) half a ton per acre, and this not ploughed well into the ground, but merely scraped into the surface furrows, and as they never supply the land with what from the composition of the soil it so much needs, viz. lime, it may be safely assumed that under a proper system of tillage this amount of produce could be at least trebled, or at a very low estimate four quarters of wheat could be obtained from one acre.

I may therefore safely affirm that this district is capable of furnishing for export to Europe from 400,000 to 500,000 quarters of wheat of a quality far superior to that which is at present raised, and at a cost sufficiently low (the distance to the nearest shipping port being only 110 miles, 36 miles of which are performed by water) to admit of large profits being realised by the growers, even when the price in England is so low as 65 s. a quarter.

The following is an estimate of the cost to the Burghers of the cultivation of wheat per English acre, ascertained with as much exactness as circumstances and the deceitful character of the people, who seldom adhere to the truth in any of their statements, have admitted of:—

ESTIMATE.

Estimate of the
expense of cul-
tivation of wheat
to the Burghers.

Ploughing: five ploughs, with two bullocks and one driver, in three days' plough, one vullum of land (= $3\frac{1}{2}$ acres). The keep of the bullocks costs nothing, as they get nothing but grazing; the expense is therefore the hire of 15 men per vullum, or four per acre, at two annas - - -	Rs. a. p.
Collecting weeds and grass, and burning them, two boys, at one anna - -	- 8 -
Bringing and spreading five baskets of manure, one man, at two annas -	- 2 -
Sowing seed and turning the soil, five ploughs to one vullum, or six men, which is one and a half men per acre, at two annas - - -	- 2 -
Seed wheat, two and two-thirds kolagums, at two annas and eight pice per kolagum - - - - -	- 3 -
Repairing fences and clearing channels to carry off rain, one man - - -	- 7 -
Reaping and thrashing: the expense of the first is covered by the straw, and the last costs nothing, as it is performed by the bullocks, which are driven round and round a post to tread out the grain. - - -	- 2 -
Assessment, at the highest rate - - - - -	- 14 9
Cost, per acre - - - Rs.	3 - 9

RETURN.

105 kolagums of grain, which are sold at two annas eight pice - - -	17 8 -
Deduct cost of cultivation - - - - -	3 - -
Profit to the cultivator, per acre - - - Rs.	14 8 -

It is true that out of this we must take the "goodoo," or tribute which they give to the Todars, and which may be considered in the light of rent for the land; but this is not much; they profess to give two-fifths, but I have reason to believe, both from the statements of the Todars and of the Burghers themselves, that what they actually make over as "goodoo" is not above one-half of this proportion, if even so much, especially in the item of wheat, which is so profitable to them.

It may not be considered out of place to introduce here a statement of the expense of keeping horses and cattle, and of carrying on farming operations generally on the Neilgherries.

Plough horses.

Horses cast from the artillery and cavalry, when castrated, might answer very well for the plough; they may be purchased at from 100 to 200 rupees.

Two horses would require one horsekeeper, at seven rupees per mensem - - - - -	Rs. a. p.
And (until the farm yielded hay) two grass cutters, at four rupees per mensem - - - - -	7 - -
Food: gram, two seers per day for each horse $4 + 30 = 120$ seers -	8 - -
barley, two - ditto - ditto $4 + 30 = 120$,, -	7 - -
Shoeing, one rupee each per mensem - - - - -	4 - -
Halters, cumblies, salt, medicines, &c., one rupee per mensem -	2 - -
TOTAL per mensem - - - Rs.	2 - -
	30 - -

which is 18 l. per annum per horse.

Spade husbandry.

A cooly can dig in one working day in new meadow ground, about 25 to 30 square yards, one foot deep, his pay being two annas; children employed to weed receive one anna per day; native farm servants, gardeners, &c., receive five rupees a month; herdsmen for cows, goats, &c., four rupees a month; keepers for bullocks, employed to bring supplies or carry produce to the coast or to market, receive five rupees a month, at the rate of one keeper to every five head of cattle; a good carpenter receives half a rupee a day; a good bricklayer receives half a rupee a day.

Lime.

Lime in an unslaked, caustic state, can be delivered on a farm on an average of distance from the high roads, at the rate of 12 annas per bullock-load of about two bushels.

Bones

Bones could be obtained from the low country for the cost of collecting in the villages and conveying up the passes. Bones.

Next in importance in the class of productions is barley, the quantity of which raised during the past year far surpasses that of wheat. In 1847 it amounted to 1,419 vullums, each vullum producing on an average 400 kolagums, making a total of 60,383 bushels, or 7,548 quarters, taking the imperial bushel, as before, at 2,218 cubic inches, and the kolagum, by my measurement, at 226 cubic inches. The barley grown on the Neilgherries is divided into two kinds by the Burghers, the first and best being "sheemey ganjee," or English barley, so called from its being the degenerate produce of English seed, given to the head Burghers many years ago by, I believe, Mr. Sullivan, when collector of this district; and the other, "malley ganjee," or hill barley, which they describe as indigenous to the hills. The quality of both sorts is very poor, nor is this much to be wondered at when their defective mode of cultivation is witnessed, and the great deterioration of the grain which naturally results from the constant employment of the same seed in the same land over and over again, without any change or any attempt at the introduction of imported or mixed seed. The weight of a kolagum of ordinary barley is $5\frac{1}{2}$ lbs., which gives 54 lbs. for the weight of a bushel, and 432 lbs. for that of a quarter. The return in moderately good ground is 50 per cent. under that of wheat, being only 20 measures of crop for one measure of seed. Barley.

The yield per cawny is 14.7 bushels, or per acre 11.12 bushels; and the total amount of barley cultivation is, in cawnies, 4,109, or, in acres, 5,433.

Before quitting the subject of barley, I cannot refrain from adverting to one immediately connected with it, and which I deem of so much importance, that although I am not sanguine in my hopes that Government may be induced by any representation made by me to institute experimental proceedings with a view to test the feasibility of the scheme, I still consider it my duty to place on record in this memoir the results of experiments which I have had favourable opportunities of making, under the impression that a time must sooner or later come when this, amongst many other valuable resources of these hills, will be fully developed and taken advantage of. Beer.

I allude to the subject of fermented malt liquors, which can be made on the Neilgherries with the greatest facility in all the details of the process, and at a cost so trifling as to enable the commissariat to supply the European troops at the three stations more immediately in the vicinity of the hills, viz., Bangalore, Trichinopoly and Cannanore, with both ale and porter, at a rate, calculated on an extreme estimate, not exceeding 10 annas per imperial gallon, delivered to the men from the cask in the canteen, or $2\frac{1}{2}$ annas per quart, equivalent to $3\frac{1}{2}$ d. per pot. Can be made and sold at Bangalore at $2\frac{1}{2}$ annas per quart.

Independent of the importance, both in a moral and economic point of view, of supplying to the troops a liquor which, from its goodness and cheapness, will induce the majority to prefer it to ardent spirit, the subject becomes still more entitled to consideration, from the advantages which must result from its successful issue when the projected measure for the permanent location of a regiment of European troops on the Neilgherries shall be carried out; for, as the chief item in the estimate of cost is the carriage from the brewery to the station in the plains, beer will be supplied to those resident on the spot at a greatly diminished rate.

A very favourable opportunity will also be offered for bringing the project into practical operation when a regiment is stationed on the hills, because amongst the men many brewers and maltsters by trade will no doubt be found, and by the practical knowledge of these men many difficulties in the details of the process, which experimentalists like myself encounter, will be speedily overcome. An inspection of the tables of temperature, given in the Appendix to this Memoir, will at once show that the first part of the process of the manufacture of beer, viz., the conversion of barley into malt, can be carried on here as well as in any part of Great Britain; for although the range of the mercury may appear so great as to endanger the success of the process by causing the germination to proceed too rapidly, this evil can be readily averted by placing the malting floors in buildings with thick stone or even mud walls, covered with thatched roofs elevated considerably, so as to deflect the rays of the sun, and preserve Malt.

Temperature well suited for malting and fermenting.

STATISTICAL MEMOIR OF A

Average temperature of the Neilgherries, 62°.

preserve an even and low temperature throughout the day. The temperature found most suitable to malting in England is about 60° to 62°, and this degree of heat could be maintained without excess in malting sheds on these hills throughout at least nine months in the year.

Quality of barley very inferior.

I must observe, however, that the barley grown here is so poor in quality, so light in the grain, and containing in a given measure so large a proportion of husk in excess of what the same quantity of English barley would produce, that the malt made from it yields in the mash but a very disproportionate quantity of saccharine matter, rendering it necessary to employ raw sugar as an adjunct to produce a wort of sufficient strength. But this, which might elsewhere be considered an objection on the score of expense, is here of easy remedy, since in the immediate vicinity of the Neilgherries, viz., in Mysore, excellent sugar is manufactured in great abundance, and at a rate so low that at this present time, February 1848, it is being sold in the bazar of Ootacamund at *Rs.* 3. 12. per maund of 25 lbs. weight, being equivalent to 33 *s.* per cwt. Formerly, a prejudice existed against the employment of sugar in the manufacture of beer; but at it is now seen that the permission to introduce it into breweries in England, which has been recently granted by the Legislature, is regarded by the public as a signal boon, it must be self-evident that since this important article is, comparatively speaking, indigenous to the spot, cheap, excellent and abundant, and as the climate is in all respects eminently well adapted for carrying on the process of vinous fermentation, as well as that of malting, that beer and porter can, under proper management, be produced on the Neilgherries in every respect as wholesome and good as that now imported from England, and at a cost less by one-half, even including cartage to the station where it is to be consumed.

Good beer has been brewed on the hills by the writer of this memoir.

I beg leave to observe, that in advancing these remarks, I do not base my expectations and assurances on mere surmise or theoretical views of the subject, but upon the results of actual experience, as I have now brewed several casks of beer without a single failure in the principal parts of the process, viz., malting, fermentation, and fining, while its quality has been much approved of by many persons who have tasted it, amongst whom I may enumerate Mr. Drury, the senior member of the Board of Revenue; Captain Bell, secretary to the Board; Major General Kennett, Lord Gifford, General Gibson, with many others. In consequence of the success which attended my early experiments, in conducting which I employed malt prepared by myself from hill barley, with hops and dried yeast imported from England, and my confidence in the success of the scheme, if entered into by Government, I addressed a letter to the Commissary-general upon the subject, communicating such details as seemed of interest, and offering to carry on further trials on a small scale, at my own expense, if a copper could be supplied to me temporarily on indent from the Commissariat stores. I also sent samples of some beer which I had brewed; but which had an unpleasant taste communicated to it, owing to my having employed "gour" or "raw jaggery" in the brewing in place of refined sugar, without taking the precaution of cleansing it from the dirt and gummy matter with which this article is generally contaminated. I was not so fortunate as to receive a reply to this letter (beyond a message through a third party), and this absence of encouragement prevented me from following the matter further; but I may add, that for my own use I continue the manufacture with a success, which convinces me that it is only necessary to extend the scale upon which my operations are carried, and to secure practical knowledge in the more important details of the process, to ensure the most complete realisation of my anticipations regarding the vast benefits to be derived by this item in the list of productive resources of the Neilgherries.

Samples sent to the Commissary-general.

No answer received.

Estimate of the expense of manufacturing malt liquors.

The following is an estimate of the cost of ale brewed here, from actual experiment. In England to make a hogshead (66 gallons) of strong ale intended for export to the tropics, the brewers use 6 bushels of malt and 6 lbs. of hops. Now, it has been ascertained, since the introduction of sugar into British breweries, that 180 lbs. of moist sugar are equivalent to 1 quarter, or 8 bushels of malt. If, therefore, both malt and sugar are employed in equal proportions, the hogshead will require 3 bushels of malt and 72 lbs. of sugar; considering the hill malt to be 100 per cent. inferior to English malt, I made use of 6 bushels of malt and 72 lbs. of sugar.

ESTIMATE.

ESTIMATE.

	Rs.	a.	p.	Estimate for brewing.
6 bushels of barley, or 60 kolagums, at 12 kolagums per rupee	5	-	-	
72 lbs. (3 maunds) of sugar, at 4 rupees per maund	12	-	-	
7 lbs. of hops imported from England	7	-	-	
Fuel for kiln-drying malt, and boiling	1	4	-	
Proportion of labour in steeping barley, turning malt, drawing water, brewing, &c.	2	-	-	
Sundries	1	4	-	
Cartage to Bangalore (1 cask a load)	9	-	-	
TOTAL	37	8	-	

A hogshead should run 60 gallons of clear beer, hence $Rs. \frac{378}{60} = 10$ annas per imperial gallon for the gross cost.

This estimate might be reduced in many of its items if a Government brewery were established here upon an extended scale. In the first place, all the yeast produced would meet with a ready sale in Ootacamund, for the bakeries which are now dependent on the low country for a supply of toddy, with which bread is fermented all over India, and which, having to travel a considerable distance before it reaches the settlement, is often found to have passed into the stage of acetous fermentation, rendering it either unfit to make bread with, or causing the bread to have an unwholesome and bad taste. A large quantity of yeast would also be daily required for the bakehouses of the European regiment located here. The estimate for hops, at 1 rupee per pound, delivered here, is far too high, as, if sent out by the Home Government in quantity, they could not possibly stand in at the brewery at so high a rate; and the cost of labour would be diminished if a large quantity of beer were brewed daily.

Yeast much wanted on the hills for making bread.

I would further beg leave to dwell upon the importance to this district of the establishment of such a manufacture upon a large scale in a revenue point of view, which, from the great demand it would create for barley, would soon lead to the reclamation of the greater part of the waste but rich lands, which are now left untouched, through want of stimulus to the industry of the hill tribes, and also, as it appears to me, in some measure to the want of hands to till them; a deficiency which would, however, be speedily remedied by immigration from Mysore and the plains around. In fact, were it not for the assumption of absolute right over all the lands, waste and cultivated, which are situated on the plateau of these hills, by the Todas, Burghers and Kothers, there is no doubt that many low-country people who came up here seeking employment as coolies, would form settlements, and permanently locate themselves wherever they could obtain possession of land to bring under cultivation. Should Government at any future time see fit to create an establishment on these hills for the manufacture of beer, it would be very advisable, and indeed in the first instance almost indispensable, to connect with it a Government farm to serve as a model for the introduction of improvements in husbandry, both in regard to ploughing and dressing the land, and in the preparation of good manure, a department of the farmer's profession of which the hill agriculturists appear to have no knowledge whatever. Good seed must be sent from England, and distributed amongst the Burghers, upon whose exertions the stimulus of a premium, in the shape of a higher price for barley of a superior description, would doubtless soon produce a beneficial effect, while imitation of the system pursued by the employés of Government in the management of the farm lands would also, it is to be supposed, lead to the adoption of more civilised notions and practice of agriculture than are now to be found prevailing in any part of this rich, but ill-appreciated hill tract. In this climate Europeans might, with perfect safety as regards their health, go through all the out-of-doors labour which falls to the lot of farming men in England. They do so in New Zealand and Port Adelaide, where the climate is unquestionably less temperate than here; and as on the Neilgherries the actual exertion of European bodily strength would only be required at particular seasons of the farming year, such as in the direction of the plough and the use of the scythe, while superintendence and instruction of the native labourers would alone be required on the part of a European in conducting the minor details of a farm, I cannot but think that in many respects a

The revenue improved by the increased demand for barley for malting.

Advisability of establishing a Government farm for the purpose of promoting and improving the cultivation of wheat and barley.

Europeans can labour in the day-time on the Neilgherries.

far finer field is offered on these hills to the emigrant farmer from home than is met with by the many who flock to the Australian settlements.

Labour cheap;
two annas per day.

Here cool labour is very cheap, 2 annas or 2½d. a day being the regular rate of pay for a working man who can perform any duty pertaining to spade husbandry, and undertake all the duties of a farm which in England fall to the lot of the common labourer, such as hedging and ditching, trenching, hoeing, reaping, stacking, thatching, &c. &c. A shilling a day or half a rupee is the pay of a bricklayer or carpenter; men to look after two horses receive 14s., or 7 rupees a month; cowherds 4s. or 5s., and all other labour in proportion. These advantages, coupled with those presented by a ready and ever demanding market for such articles of produce as wheat, barley (oats if raised), clover, hay (of which article an immense quantity would be consumed in Ootacamund, if it was procurable), turnips, potatoes (Ceylon offering a very favourable market for this vegetable), butter, eggs, and stock of all descriptions, both for butcher's meat and for salting for ship use, would surely, it is to be supposed, tempt many indigent farmers to this hilly region whose necessities impel them to emigrate from the mother country, but whose steps are stayed by the warnings uttered by the many hundreds of their unfortunate fellow-countrymen who have hurried heedlessly out to the Australian colonies, only to meet with disappointment and ruin.

Site recommended
for a Government
farm.
To the westward.

Should circumstances ever induce Government to establish a farm on these hills for the purpose of encouraging the growth and extending the cultivation of wheat and barley, I should recommend two sites for its location; one on the elevated tract of land to the westward of the Pykara River, commencing at the north-west angle of the plateau near Neddiwuttum, and extending southward to "Makoorty Peak," the whole of which may be said to be uninhabited, there being only seven small Todar munds situated in it, and these not all occupied, while the soil is, for the most part, excellent, pasturage abundant, and the land covered in many parts with fine forest, rendering the tract (which contains about 12,000 acres) admirably adapted for the purpose which I venture to suggest.

Kodenaad.

The other site is a fine tract of land, forming a sort of promontory in the north-east angle of the plateau of the hills called "Kodenaad," which is equally uninhabited, having only three occupied Todar munds within its limits; the soil good, and forest abundant, many fine wooded valleys extending through it, and offering a most eligible locality for a farm. The tract contains about 7,000 acres.

Other dry grains
produced.

The other grain productions of the Neilgherries are ragghée, samee, koralle, tenney, buttacuddoley (a kind of peas), shanungee (a kind of gram), garlic, onions, kudagoo (mustard seed), vendium, opium, and potatoes. Almost all the grains enumerated are raised solely for home consumption; and, excepting korallie, for which about 1,200 vullums of land are cultivated yearly, the quantity of each which is produced is insignificant.

I may, therefore, refer for further particulars regarding them to the accompanying "Statement," in which is set forth the total quantities of land cultivated and of grains produced, the ratio of return of crop to the seed sown, the selling prices of each, and the rates of assessment. The information upon which the Table has been formed is derived from the revenue accounts for 1847, and although the average of produce and return is rather a high than a low one, it may, I think, generally speaking, be pronounced as correct as it is possible to make a return of its description in a district where the site of cultivation is so perpetually shifting, as is the case on the Neilgherry Hills. From the data given in the Statement, it will be apparent that where the cost of labour is so low as it is here, considerable profits must be realised by the cultivators.

[illegible]

Profit per acre to the growers on potatoes, wheat, poppy, barley.

In the items of potatoes, wheat, poppy and barley, we find that, after deducting the assessment and the cost of seed, there remains respectively as profit, and for repayment of the expense of cultivation—

					<i>Rs.</i>	<i>a.</i>	<i>p.</i>
On one acre of Potato land	-	-	-	-	54	3	3
„ Wheat ditto	-	-	-	-	16	-	-
„ Poppy ditto	-	-	-	-	8	10	-
„ Barley ditto	-	-	-	-	5	13	7

Salting, pork, &c.

These are estimated upon the prices obtainable on the hills for produce; but if potatoes and wheat were exported, a much larger profit would be realised. Hence, another promising opening to emigrants, in the form of an establishment for breeding and salting pork for ship use, as, since potatoes and barley can be produced at so low a rate, and a herd of cows kept for nothing, but 5 s. a month for a herdsman, with a per-centage to cover interest on outlay and casualties, it cannot be doubted that the meat cured in this climate would both prove of excellent quality, and return by its sale at Bombay, or other shipping ports, a considerable profit to the breeder and salter. Under any circumstances larger profits must be realised than those returned from the same market to the exporter from Europe, who has to breed his stock under all the disadvantages of dear food and labour, and cost of freight to its destined port of sale.

Hides.

Amongst the productions of the Neilgherries may be enumerated hides, both of the buffalo and ox, the former of which are especially prized in the low country for making soles of shoes, traces, and other articles requiring a strong and durable leather. The hide of the bull buffalo is considered far superior in value to that of the cow. I have not been able to ascertain what quantity of hides are annually collected and cured here for export, but it cannot at present be very considerable, as it will be seen by the returns in the Appendix that the total number of buffaloes and bullocks herded on these hills is, comparatively speaking, by no means large.

Opium.

Opium is produced on the Neilgherries to a small extent, and it appears that the Burghers who cultivate the poppy pay more attention to the collection of the seed (which fetches a very remunerative price as an article of food in the bazaars) than to the extraction of the drug from the capsules of the plant. The total quantity produced last year was under 200 lbs. avoirdupois; but I have no doubt it could be increased very greatly if other cultivators could be introduced on the hills, as the Burghers, slaves to habit, prejudice, and the love of ease, oppose themselves to any change or improvement which involves additional trouble or personal labour.

Poppy fields require some care, both in preparing and well manuring the ground before sowing, and in hoeing and irrigating it whilst the plants are young. Hence this kind of cultivation is only carried on in the immediate vicinity of their villages, where the fields can be attended to by the women and children, and where manure, such as it is, is more readily and with less trouble collected.

Neilgherry opium of very fine quality.

The opium extracted by the Burghers from their poppies appears to be of exceedingly fine quality, and meets with a ready sale in the bazaars of Ootacamund amongst the Mysore and Malabar coolies, and others in better circumstances, by whom it is eaten in its raw state, but never, as far as I can learn, smoked.

The Neilgherries misappropriated and neglected.

Having thus reviewed the more important articles of agricultural produce, I am induced, before concluding the subject, to hazard the remark, that I cannot but consider that the lands comprising the plateau of these hills, so valuable from their capacity for producing grains which cannot be cultivated in the low country which surrounds them, and which are so much needed for the public good, are, under the exclusive system which at present prevails, both misappropriated in their partial cultivation and wastefully neglected, inasmuch as that there is not drawn from them that full amount of benefit to the community which nature has so eminently qualified them to contribute. On looking at the "Statement of productive resources," it will be seen that out of 11,500 cawnies at present under actual cultivation, only 4,300 cawnies are devoted to the production of wheat and barley, while on all the rest of the land grains are reared

reared which, with only one or two exceptions, are grown just as well, and far cheaper, in the plains below, and would be brought up and bartered for wheat to any extent, could this much-wanted grain be procured on the hills in greater quantity. It will scarcely be credited that this district, so peculiarly well adapted for the cultivation of wheat, actually does not produce enough to supply the bakeries of the principal settlement, for the use of which large quantities of a very inferior description of grain are imported from Mysore; while the minor settlements of Coonoor and Kotergherry are supplied with bread from Coimbatore.

Hill wheat certainly finds its way to the low country by being bartered by the Burghers with the traders for cloths and other articles, but the quantity thus exported is insignificant, and bears no comparison with that imported from Mysore.

There remain yet a few articles of plantation produce to be noticed, the oldest of which in the agricultural history of the Neilgherries is silk. There are several plantations of mulberry trees in various parts of the hills, for the breeding of the silkworm, with establishments for preparing and winding the cocoons, the silk produced by which has, I understand, been pronounced in London to be of a quality very far superior to any produced in the plains, either in Bengal or other parts of India, and what has been sent to England appears to have realised very high prices. The quantity produced, however, has hitherto been very insignificant, and I confess, as far as I am able to judge, the scheme appears a complete failure. The mulberry trees do not shoot out fresh leaves with that redundant luxuriance which distinguishes all other descriptions of vegetation on these hills; the weeding, watering, and pruning which they require involves much expense; the worms require the most delicate treatment, both in regard to food and temperature, any mismanagement of which entails destruction on myriads, and the quantity of cocoons produced is not in a sufficiently large proportion to allow the superior quality of the silk reeled from them to secure a profit to the planter.

Already one extensive plantation and worm and silk house at Coonoor has been given up, and I should think it will not be found that this description of cultivation will be extended by future settlers.

Numerous plantations of coffee trees are scattered about the hills, principally situated on the slopes descending to the plains where the elevation suitable for the growth of this shrub can be obtained. Until within the last two or three years coffee plantations were only found on the eastern side of the hills, but representations of the excellent quality of the berry and of the advantages attending its cultivation on the Neilgherries having been made in Ceylon, the attention of the skilful planters of that island was attracted in this direction, and the result has been the opening of several plantations where I ventured to predict in a former memoir that this description of cultivation would sooner or later be introduced, viz., on the western slopes of the hills, where advantages are offered to the planter eminently superior to those the possession of which has of late years so greatly enhanced the value and importance of the neighbouring island.

The chief of all is the cheapness of labour, a cooly receiving even on distant plantations in the "Koondahs" four rupees a month, while in Ceylon, eight, nine, and even ten are given; while in the pay of artisans, such as carpenters, sawyers, masons, &c., a still greater disparity exists in favour of this district. Second to this is the abundance of labour which can always be commanded here, the neighbouring provinces of Malabar, Mysore, and Coimbatore, supplying coolies in sufficient numbers to meet all demands and at all seasons of the year, while in Ceylon the utmost difficulty is experienced in most parts to obtain labourers when urgently required, and at all times the supply of coolies is extremely precarious. Planters here have also the advantage of a good public road passing through the heart of the forest land of the "Koondahs," and affording ready means for obtaining supplies, machinery, &c., or of sending away produce for shipment by a route of which less than 30 miles are by land, and 36 by water to the port of Calicut. One estate which was opened about two years ago near "Wallahkadoo," half way down the Koondah Ghaut, by the late Archdeacon of Ceylon, and Mr. Hutson, also of that island, and which

Coffee.

Cheap labour,
four rupees a
month.

Western slopes of the Koondahs well suited for coffee cultivation.

I had an opportunity of inspecting recently on my way up from the western coast, is in a very flourishing condition, and has every promise of turning out most successfully. In its neighbourhood are tracts of virgin forest land of immense extent, stretching away over the innumerable spurs and valleys into which the Koondahs are broken as they slope downwards towards the Ponany River, all eminently suitable for coffee planting, having the proper elevation, a good and rich soil, and enjoying a climate particularly favourable to the nourishment of this peculiar shrub. If the success which is looked for crowns the exertions and adventure of the first speculators, there can be little doubt that when the Koondah coffee appears regularly in the market as a production of this district, the attention of capitalists at home will be directed to it, and the western portion of this mountain track become a source of great increase to the revenue of the country, while it will afford employment and subsistence to the many indigent people in the neighbouring provinces who at the present time suffer such privations from the want of it between the seasons of sowing and reaping the crops in the plains, and indeed for more than three-quarters of the year.

Plantations at Coonoor and Kotergherry too high.

The other, or what may be called the old plantations in the other parts of the hills, but principally on the north-eastern slopes, are insignificant in point of size, but remarkable for the peculiarly fine flavour of the coffee produced, which is considered to be owing to the high elevation at which most of them are situated. Some plantations near Coonoor and Kotergherry are 5,000 feet above the level of the sea, but it seems to me that the advantage derived from this superiority of flavour is more than counterbalanced by the general want of vigour and luxuriance of the coffee trees, which evidently do not thrive in this latitude so well at an elevation above 4,500 feet, as between that and 3,000 feet. It is not easy to estimate the amount of land at present under actual cultivation for coffee on the Neilgherries, as in most cases the coffee fields are so mixed up with the mulberry-grounds, that it is difficult to arrive at the precise extent of each, but it may be pronounced not to exceed 280 acres on the eastern side, and 300 acres on the western. The general return of those on the eastern side, which are the only ones at present in bearing, is on an average about six to seven cwt. per acre, which is a remunerative rate under the prevailing circumstances of cheap labour; but the trees require manure to keep them up to this rate of bearing, and more care in pruning and managing than is bestowed upon them. Salt provisions may be mentioned as an article of produce of the Neilgherries, though the preparation of them is not carried on in an extensive way. Hams, bacon, salt pork, &c., are cured in the settlements, and sold at a cheap rate; some cured by European settlers being of excellent quality. I am informed that the Bombay Government were anxious some time since to enter into a contract for the supply of the Indian navy with salt provisions in lieu of those prepared for Government use in the unsuitable climate of Bombay; but the opportunity of establishing this branch of productive industry on a firm and regular footing was lost, owing to there being no person on the hills who could be induced to undertake the responsibility of so extensive an engagement. The feeding of stock, if connected with a proper farm on which to raise dry food and support cattle, could be carried on most economically here, especially as regards pigs, whose chief food, potatoes, is raised on the hills out of almost any soil, and with a most profitable return. There might be more difficulty in fattening oxen for the salting-tub, because the pasturage on these hills, though for the most part luxuriant, is rank and fibrous, and does not appear to produce fat or flesh in ruminating animals, except in the case of the hill buffalo, which alone thrives upon it; but as mangel wurzel has been tried, and seems to take very kindly to the climate and soil, this difficulty might be overcome by its introduction. A good English grazier also would soon exterminate the bad grass out of his land, and replace it by grass from good mixed seed from home, which experience (on a small scale) has shown to thrive well on these hills. Clover and lucerne also flourish here, especially on lands not more than 6,000 feet elevated above the level of the sea; in fact, under a proper system, there never could be any want of dry as well as green food for fattening stock, felt in this district.

Salt provisions.

Stock for salting could be fed economically.

Fuel likely to become scarce on the hills.

There is another subject which, before closing this chapter, I am anxious to draw attention to, and that is the supply of firewood obtained from the woods with

with which the surface of the hills is dotted. This may at a casual glance appear comparatively inexhaustible, but I am satisfied it is not so, and that to preserve in localities where it may be called available for general use a provision for future years some measures of conservation should be adopted, more especially should European troops, with the host of natives who will follow them, be permanently located on the Neilgherries. At present, while hundreds of trees are being felled daily, not one is planted, and it is reasonable to anticipate that unless some system is adopted to conserve and renew the woods, particularly in the neighbourhood of the projected barracks, Government will before long be put to a heavy expense in supplying the troops with this necessary of life from a distance.*

The modes of cultivation adopted by the agricultural hill tribes have been already so frequently adverted to in the preceding chapter on productions; that it will be only necessary here briefly to review them. I have described their system of agriculture as radically bad, and it is so for these reasons; first, because the land is not properly ploughed; secondly, because it is not properly manured and dressed; and, thirdly, because no change is ever made in the seed which they sow in it, not even to the extent of bringing it from neighbouring villages, the Burghers sowing the same seed over and over again in the same soil, until an inevitable deterioration takes place in the product. Modes of cultivation.

The plough used is a most wretched implement, the share being almost invariably a piece of pointed wood of a tough description, hardened in the fire, and not shod with iron or any other metal. Owing to this, and to the clumsy form of the plough which gives the man at the tail but little power over the instrument, the land is not furrowed or turned up beyond a depth of six inches, and consequently fresh and unworked soil is never worked up to the surface, but the top soil is alone made use of. The consequence of this and other causes is, that they can take but one crop off their lands of wheat and barley, and are then compelled to let them lie fallow always for two, and generally for three years before they are again brought under the plough. Attempts were, I believe, made some time back to introduce cast-iron ploughs amongst the Burghers, but of course without success, first, because of the obstruction which their prejudices opposed to the introduction of the novelty, and, secondly, because there were no Europeans to show them how to use them, or how to team their little diminutive cattle so as to enable them to drag them. It would be useless, therefore, to attempt to make them use a better description of plough until the means for instructing them in its use could be commanded; and here again we see the advantages which a model Government farm would present in the facility with which all such innovations upon their old vicious system could be practically illustrated and made available for those for whose improvement it was introduced. At present, instead of making one plough perform the work of furrowing the ground to the required depth, six or seven ploughs are employed, each following precisely in the track of its predecessor, the spike of the one deepening the small trenches scraped by the other until when the last has passed it has been made what they consider deep enough, when they turn and form a new one. The ground is then worked chiefly by boys and women, with a small hand hoe (for they have no harrows or any other farming implement besides the plough), and the grass and weeds collected with the hand into small heaps and afterwards burned. Manure is then thrown over the fields and slightly worked in, and it is then considered fit for the seed. The wretched quality of the manure which they use next requires notice. Ploughs very bad.

They have no knowledge whatever of the way to produce or manufacture, if the term may be used, manure, by heaping the dung of their cattle, and covering it in with alternate layers of soil and vegetable substances, but merely take the dung which has been lying exposed to the sun and weather for months, the whole of the nutritious gases having escaped, and its fermentation being long since over, and apply it in its dry and hard, and all but useless state, to the land. The consequence, of course, is, that the soil derives but little or no benefit The hill agriculturists waste and destroy all their manure.

* Since this memoir was written, peat has been discovered in extensive deposits in all parts of the Neilgherries, costing about 3 s. per ton.

Lime dressing for
the soil.

benefit from the manuring; no heat is communicated to it to encourage the seeds to germinate, or to stimulate and invigorate the growth of the young plant, and the grain produced is small, light, and poor. There is no doubt, as I have already remarked, that lime is the manure most needed to improve the general soil of the Neilgherries; but the expense of this material of course deters the native cultivators, whose ideas cannot be carried beyond the prospects and returns of the current year, from using it. But this expense, under a proper system of farming, would be found light, as in all probability about 40 bullock loads, or two tons of lime per acre, applied once in five years, would be found sufficient to produce a very great and remunerative improvement in the crops raised.

Expense, 25
rupees per acre,
once in five years.

This quantity would cost, for lands situated within two or three miles of any of the passes or ghauts, about 25 rupees, and as the lime-burners are always glad to receive hill produce in barter for their commodity, for the sake of keeping their cattle employed, the cultivators would not be called upon to find capital to invest in this part of their farming operations.

Preparation of
manure.

A most essential point on which the hill cultivators stand in great need of instruction is the preparation of manure, for which the climate, with its sharp sun heat in the day and its cold dewy nights, so favourable to the promotion of decomposition, and the abundance of vegetable matter, rich in alkali, such as the fern, which is to be found all over the hills, affords great facilities. Every Burgher and Kother village has a large herd of cattle attached to it, which are penned during the night in a large circular pen, surrounded with stone walls, and allowed to graze over the country during the day. They are never littered at night, and their ordure is allowed to accumulate and lie exposed to the sun in the pen, until it becomes an inconvenience to the cattle, when it is removed and thrown outside, and left as before, uncovered and exposed, to waste away. Now, if a few trusses of fern were to be strewed occasionally over the pen, and all the collections, down to the scrapings of the soil, removed frequently, and laid in layers, with soil, weeds, fern, or other green vegetable matter alternately, the nutritive gases of the dung would be retained, the decomposition of the mass would proceed by slow fermentation, and by continually adding to the heap, or forming new ones, every village would have ready for use at the time of sowing, which is as soon as the frosts have ceased, a large stock of the very best and richest manure, instead of the small quantity of almost useless stuff which they now employ. I believe it has been ascertained in England that this system of covering in the layers of manure with soil adds 50 per cent. to its value, both because the gaseous matter is retained thereby, and because by its action the earth laid on becomes impregnated with ammoniacal and other salts, and forms an adjunct to the dung when worked up with it. It is not, therefore, too much to say, that by the introduction of a better system of preparing manure, or rather by the introduction of a system where none now prevails, the produce of the lands cultivated by the hill tribes would be increased by 50 to 100 per cent., and it would moreover enable them to bring more land under the plough, and avert the necessity which they find or consider to exist, for allowing their corn lands to lie fallow two or three years for one year of crop. Indolence, combined with apathy, is, however, the prime cause of their deficient system of agriculture; for I firmly believe that were fine manure heaps prepared in this way for their use, they would, avaricious as they are, prefer letting a field, capable, if sufficient manure were applied, of producing a crop of wheat, remain fallow through the year, to carrying the manure to it, if it lay at the distance of a mile or so off.

No carts employed
on farms.

They never use carts to carry manure to their fields, or to bring produce home, everything being carried on their heads, although in many parts of the hills the features of the ground would admit of the light bandy of the country being employed very advantageously. Such an innovation would, however, never be dreamed of. Thus it is that this fine district, capable of being turned to such great account, is perverted in its use, and undeveloped in its resources; grains which can be produced in almost any soil, and in the sultry climate of the plains, raised on its lands, because they require no manure, or but little, to nourish them, and because their culture and future management involve no great labour or trouble to the holders of the soil. A striking contrast in respect

Native emigrants
from the plains

of

of agricultural industry, and a desire to improve, is presented by the system pursued by the emigrant natives from the plains, who have settled in various parts of the hills, principally in the vicinity of the European stations, and employ themselves in cultivating small patches of land for potatoes, turnips, and other European vegetables. These men, having had the value of the soil pointed out to them, are now commencing in various parts to drain and reclaim the bog lands, and raise upon them crops of the very finest potatoes, with a very small outlay. Their enterprise is, however, circumscribed by the absence of an extensive demand, and by the want of dealers, who might buy up the surplus stock in the settlements, and send the commodity either to Ceylon, where a highly remunerative market would be found, or to the several large stations in the plains, where the demand is always active.

more industrious than the Burghers.

Wheat, barley, and most of the other kinds of grain produced on these hills, are sown generally in April, when the frosty weather has entirely passed away; and the crops are cut, if the season has been favourable, in July. Poppy seed, however, is sown in October, and the drug collected in January, as it is found that the opium exudes more freely and of greater consistency and richness in frosty than in warm weather. For potatoes no particular time is observed, the sets being put in the ground in any month, except the most frosty ones of December and January; and as soon as one crop is taken up, which is in three months from the time of setting, the land is manured, dug, and hoed, and fresh sets put in without any delay, so as to ensure three full crops during the twelve months.

Wheat, barley, &c., sown in April, and reaped in July and August.

Three crops of potatoes raised annually from the same land.

The prices of all the grains produced on these hills have been already given in the table at page 13; it is, therefore, only necessary here to particularise those productions which have not found a place in that return.

Prices of principal products.

Coffee.—The average price of coffee in the bazaar is five rupees per maund of 25 lbs.; but it fluctuates much, being at the present moment not more than four rupees a maund, owing to the anxiety of growers to get rid of their crops, picked in November and December, on the spot, to avoid the expense and risk of sending them to Madras, or to the western coast for shipment.

Silk.—For this article there is no sale on the Neilgherries.

Hides.—These are to be obtained, but in limited quantities. Buffalo hides are sold at two rupees each, and ox hides at nine annas.

Building Materials.—(At Ootacamund) Bricks, per 1,000, two rupees; tiles, per 1,000, Rs. 1. 12; teakwood and chunam are brought, the one from Seegoor, and the other from the province of Coimbatore.

Salt Provisions.—Hams are sold at five annas per lb.; bacon at four annas per lb.

Butter.—Fresh, one rupee per lb.

Jungle Wood.—The best description is the “bastard cedar,” which is now extensively used for flooring, planks and doors, shelves, &c., in house building. The price is about seven annas per 12 square feet of one inch thick. Rafters, lintels, beams, &c., in proportion.

Bees Wax.—Unbleached, is sold by the Eurelars and Coorumbars at one quarter rupee per seer.

Castor Oil.—Of very excellent quality, is expressed here, and is sold at three annas per quart bottle, or about one rupee per imperial gallon.

The prices of these articles, of course, differ at each of the three settlements; but the difference is slight, and not worth recording in this statement.

Land is held on the Neilgherries by European settlers under a putteum or grant from Government, leasing it to them in perpetuity * so long as the regulated assessment is paid. In the cantonment of Ootacamund, grants are made of the land without any fee being exacted; but beyond its limits, as every spot, whether

Tenure and occupation.

* Within the limits of the cantonment the grants of land are for 99 years.

whether utterly barren and incapable of production or only untilled waste, is laid claim to by either the Todars, the Burghers, or the Kothers, the land has to be purchased from one or other of these tribes, who exact such price as they think fit. After such purchase has been effected, it is necessary to apply to the Collector of the district for a putteum or acknowledgment of right to occupy and cultivate, though this may be considered a matter of mere form. The tenure of land by the various hill tribes will be more fully entered on in describing each separate race of people; it will, therefore, only be necessary to record here, for the sake of reference, the general circumstances which rule it.

Tenure of the Todars.

The Todars hold their land, which they consider to extend over the whole plateau, by right of immemorial occupation, alleging that their ancestors came to the Neilgherries before there were any kings or sovereign rulers in Southern India, and never paid tax or tribute to any one.

Tenure of the Burghers.

The Burghers hold their land, which, if their vague claims are to be allowed, may be stated as comprising two-thirds of the whole hill plateau, nominally by permission of the Todars, to whom they pay, in acknowledgment of the proprietary right of the latter, a "goodoo" or tribute (being synonymous with the word "yomeah" in Hindustani), which ought, according to the claims of the Todars, to amount to one-sixth of every description of grain produced by the cultivators. This "goodoo" is, however, evaded to a great extent, the Burghers giving to the Todars just what quantity of grain they think fit to part with, and of those descriptions which they can the most readily spare; while some refuse to give anything at all, until compelled by the Todars. This system, in its enforcement without the direct sanction of Government, naturally leads to much wrangling and confusion, and may hereafter be productive of mischievous consequences as the sentiments of the Burghers change; and they view, as they already, I think, begin to do, this "goodoo" in the light of an illegal and unauthorised impost. They admit that before the days of the East India Company, they used to pay one-sixth of their produce to the Todars, but that was when their number was small; and when more of their tribe came from the north country to join them, and when they began to imbibe notions of independence from the Europeans, they reduced their tribute until it has arrived at its present footing, that of a "yoemeah," or voluntary contribution.

In speaking of the collection of the "goodoo" by the Todars, the Burghers speak of the Collectors as "peechakarur" (which means "beggars"), a term sufficiently explanatory of their view of the question of right on the part of the Todars to demand the tribute.

Tenure of the Kothers and Eurelars.

The Kothers hold their lands under the same terms.

The Eurelars hold the patches of land which they cultivate, and which are all situated to the eastward, near Rungaswamy Peak and the Kotergherry Pass, independent of the Todars, who profess not to assert any proprietary right over the lands which extend below the actual summit or plateau of the hills. The Eurelars have a loose kind of tenure of their land, holding it at pleasure so long as they pay the assessment. But they cultivate so little, that it is scarcely worth noticing.

Modes and rate of assessment.

The assessment on lands on the Neilgherries is divided into two classes, one applicable to those held by the native agriculturists, and the other to those occupied by European settlers.

It is levied on the former according to the measurement of fields actually bearing crop, estimated in "vullums" (pronounced sometimes "bullahs"), each vullum being equivalent to 2 cawnies, 21 grounds, and 864 square feet; or, in English measurement, 1 vullum = $3\frac{1}{30}$ acres, the rate of assessment being fixed according to the nature and abundance of the crop which the land is bearing at the time of measurement. When harvest-time approaches, the ghomastahs and curnums proceed to the different villages, and form an estimate of the probable out-turn of the crop on each field, from its appearance, rating it as first class if it promises to be abundant, and as second class if otherwise.

The highest rate levied, is on lands cultivated for potatoes, which pay 7 rupees per vullum, for first class ground, and 5 rupees per vullum for second class ground.

The next rate in the scale of assessment is applied to lands bearing,—

	<i>Rs. a. p.</i>
Wheat, which pay for first class ground - - - -	3 8 5
and for second „ „ - - - -	2 5 7
Barley, which pay for first class „ - - - -	3 8 5
and for second „ „ - - - -	2 5 7

per vullum, and the same for poppy, vendium, mustard seed, garlic, and onions.

The lowest rate applies to raggee, samee, koralley, peas, shanungee and tenney, all of which pay *Rs. 2. 0. 11* per vullum for first class land, and for second class, *Rs. - 14. 1.* per vullum.

For further particulars regarding these rates of assessment, and their equivalents per cawny and per acre, I may refer to the table at page 13.

Lands held by Europeans, whether by grant of Government within the limits of the cantonment, or purchased from the Hill people in more distant localities, pay assessment as follows :

	<i>Rs. a. p.</i>
For ground occupied as sites of buildings - - -	5 4 - per cawny.
For ground appropriated for gardens and general agricultural purposes - - - -	1 2 4 „

The description of people available on the Neilgherries as labourers differs according to the situation of the land on which they are required to work. Labour employed,
and its remunera-
tion.

Thus in, and about the settlement of Ootacamund, the coolies employed are all emigrants from the plains of Canara, Malabar and Coimbatore, or from the Mysore territory; the Canarese and Mysoreans being the most numerous.

Their remuneration is commonly $2\frac{1}{2}$ annas per day, or $3\frac{1}{2}$ d.

In the vicinity of Burgher villages, and especially about Coonoor and Kotergherry, Burgher labour is available in abundance at the rate of 2 annas per diem, and they are extensively employed by settlers to cultivate their gardens, and to work on plantations. Carpenters and bricklayers are mostly people from Paulghat in Malabar, or from Coimbatore; their rates of pay vary, according to their expertness, from 8 annas a day to 6. Stone-cutters work by the piece, receiving on an average for smoothed granite slabs, steps, coping stones, &c., 8 annas per running foot, of about 1 foot by 6 or 8 inches, breadth and depth; sawyers in like manner work by the piece, at the rate of about $2\frac{1}{4}$ rupees per 100 feet of surface cut. It is difficult to obtain the services of this class of artisans on the hills, as they all resort to the teak forests at Museum Coil and Tippacadoo, near Seegoor, where they always find abundant employment.

Brickmakers and tilemakers work, of course, by contract, at the rates already specified under the head "Prices of principal Products."

There are several tolerable blacksmiths, silversmiths, and abundance of tailors settled in Ootacamund and the minor stations; while, on the eastern side of the hills, the Kothers are generally employed as artisans for rough smith's and carpenter's work.

These hills possess a great advantage in regard to labour, which is, and always must be, abundant; because as soon as the seed is put into the ground in the adjacent low country, the poorer class, or labouring men, are thrown out of employment until harvest time is past, unless some extensive public work happens to be in progress, and therefore come to the Neilgherries for work, in preference to wandering away to Ceylon and other parts to search for it, whenever a demand exists here for their services.

The common rate of pay to all such labourers employed on plantations, is 4 rupees a month, and for this sum they labour contentedly for nine hours a day, performing work which, though it cannot be compared with Negro labour, must nevertheless be pronounced cheaply remunerated at the rate quoted above.

CITIES.

Towns and villages.

The only town on the hills, properly so called, is "Ootacamund," and even this term can only be applied legitimately to the native portion of the settlement, since the residences of Europeans are too widely dispersed along the slopes of the valley in which the station is situated, to admit, at present, of its further extension. So rapidly however is the number of houses increasing and keeping pace with the increased resort of Europeans to these hills, from almost all parts of India, while at the same time a consequently augmented demand for supplies for the European community is daily drawing more native merchants and traders to the place as permanent settlers, and thus swelling the size of the bazaars beyond all bounds, that before long the term "town" will not be inappropriately applied to the whole settlement, while that of "cantonment" will be transferred to the valley of Jukatalla, where the European barracks are about to be built. The houses of the European inhabitants of the settlement are for the most part substantially built; the walls are usually of burnt brick, set in clay, and pointed or plastered with lime, roofs of tiles, or pukka terraced, and rarely of thatch, while all the timber work of the roof, doors, floors, &c., &c., is of teak, which is brought at a great cost up the Seegoor Pass from the forests on the borders of Mysore. There are, however, many excellent and durable descriptions of house building timber to be procured on the hills at one quarter the cost of teak, but a prejudice exists against their use, because roofs constructed with hill-grown timber have, in some instances, been found to decay with great rapidity, and hence its employment has been condemned by builders who have overlooked the real cause of its decomposition, which is, its being put together and covered in before it has been sufficiently seasoned. As an instance of its efficiency, if attention is paid to this important point, and the wood properly selected, I may mention that the present survey office has a roof made entirely of jungle wood cut on these hills, which has been standing more than 20 years, and which, on a recent examination, was found to be perfectly sound. All other building materials (except lime) are procured on the spot, abundance of tolerably good brick clay being found in every part of the hills.

Much good timber for building to be obtained on the hills.

Bricks and tiles very bad.

Lime dear.

Clay used as cement for walls.

The bricks and tiles made are however very inferior, but this is owing to the wretched way in which the clay is worked and moulded. A labourer mixes a little water with it with a mamotie, treads it for a few minutes with his feet, and then pronounces it tempered, and carries it to the moulder, without further preparation. Bricks can be contracted for in Ootacamund, delivered at the kiln at two rupees per thousand; and tiles, one rupee twelve annas per thousand. Lime, as I have elsewhere observed, does not occur, or at least has not yet been found on these hills; and hence, having to be brought on bullocks from the plains, it forms the most expensive item in building estimates. Its use is economised as much as possible in house architecture by using mud as a cement to set the bricks in, in constructing walls, reserving lime only for use in turning arches, ridging the tiles in the roof, flooring, and either pointing or plastering the walls outside, with which protection brick and mud walls are found to answer very well; especially if the roof over them is kept tight, and their surfaces screened from the beat of the rain against them by a verandah. In the bazaars of Ootacamund, which are called "the bazaar," and "caundle bazaar," the houses are of all descriptions, both pukka and cutcha. The streets are wide and well kept by the police authorities, by whom a tax, varying from one anna to one and a half on each house per mensem, is levied to support the scavenger establishment, the residue being paid into the public treasury; and if good regulations are enforced, as regards the laying out of future quarters of residence, already fast extending, the town, which the bazaars will constitute, will become a very cleanly and compact one; and hence, doubtless, healthy also. It has the advantage of being bordered by the lake or tank, which adds, of course, materially to its means of preserving cleanliness.

THE following is a RETURN of the European and Native Population of the Three Settlements, taken in February 1848, and although many present Inhabitants, with their Servants and Followers, will have left the Hills before the Year ends, the Total Numbers may yet be taken as a pretty correct Average of those usually residing, as of course the place of those removing is soon occupied by fresh comers from the Plains :

	EUROPEANS.				EAST INDIANS.				HINDOOS.				MUSSULMAUNS.				PARIAHS.				Number of European Houses.	Number of Native Houses.
	Adults.		Children.		Adults.		Children.		Adults.		Children.		Adults.		Children.		Adults.		Children.			
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.		
Ootacamund - -	93	97	57	66	38	34	22	23	935	828	431	501	341	238	130	143	1,642	1,506	732	752	146	1,743
Kotergherry - -	9	5	4	4	8	6	11	12	49	49	17	20	7	5	3	1	56	55	22	24	15	98
Coonoor - -	5	2	-	-	1	1	-	-	80	65	32	29	9	9	8	7	50	60	20	19	15	131
Aravungaad * -	-	-	-	-	-	-	-	-	3	3	2	1	-	-	-	-	6	7	4	4	-	12
TOTAL Population -	342 Souls.				154 Souls.				3,045 Souls.				901 Souls.				4,941 Souls.				176	1,984

* A small native settlement in "Sappers' Valley," between Kaittee and Coonoor.

The settlement of "Ootacamund" is situated in an extensive open valley, almost in the exact centre of the hills, open to the westward, but bounded on the north, east, and south by the great Dodabetta range, or spurs projecting from it westward.

The settlement of "Coonoor" is situated on the crest of the hills, in the south-east angle of their summit, the residences of the Europeans, including an hotel, being placed on the rounded tops of a range of hills, which runs from a high mountain, called "Coonoor-betta," towards the top of the pass, while the bazaar, or native residences, are in the hollow below, and adjacent to a masonry bridge, which spans a wide stream flowing from the Jakatalla valley, and descending the hills at this point in a large volume of water.

The settlement of "Kotergherry," which, with that of "Dimhatty," which is contiguous to it, is the oldest on the hills, is situated in the north-east angle of the plateau, immediately overlooking the low country, and at the head of the Kotergherry Ghaut. The bazaar, which is increasing considerably in size, is built on the same range with the residences of the Europeans.

"Dimhatty" cannot now be called a settlement, since there is but but one habitable residence existing there, all the bungalows built long since by Government for the accommodation of invalids, having gone to ruin, and become unfit to occupy or repair. The temperature is warmer at this place than at any of the other three settlements, and hence it is very rarely resorted to by Europeans. Under this head may be enumerated the public bungalows and chettrums, or caravanserais, for the accommodation of travellers, native and European, and which are under the control of the officer commanding the Neilgherries, and kept in repair by him at the public expense.

Accommodation
for travellers.

LIST of Places of Accommodation for Travellers.

	For Europeans.	For Natives.
At Ootacamund - - - - -	None	1
„ Coonoor - - - - -	1	1
„ Kotergherry - - - - -	None	None.
„ Neddiwuttum - - - - -	1	None.
„ Pykara - - - - -	1	None.
„ Kulhutti (Seegoor Pass) - - - - -	1	None.
„ Nunjanaad (Koondah Road) - - - - -	None	1
„ Avalanche - ditto - - - - -	1	1
„ Burliar (Coonoor Pass) - - - - -	None	1
„ Kaitee (Coonoor Road) - - - - -	None	1
* TOTAL on the Neilgherries - - - - -	5	6

POPULATION.

Numbers of people
of different de-
scriptions.

Appended to this memoir will be found tables furnishing all particulars of the several tribes constituting the body of aboriginal settlers on these hills, and of the European, and other inhabitants of the three settlements. The following is the summary:—

	Souls.	Souls.
Europeans, including children - - - - -	-	342
East Indians - ditto - - - - -	-	154
Hindoos - ditto - - - - -	3,045	
Mussulmauns - ditto - - - - -	901	
Pariahs - ditto - - - - -	4,941	
		8,887
Hill Tribes:		
Todars, including children - - - - -	337	
Burghers - ditto - - - - -	6,569	
Kothers - ditto - - - - -	307	
Eurelars - ditto - - - - -	461	
		7,674
TOTAL Population of the Neilgherries - - - - -		17,057

Deducting from the total area of the plateau that portion lying to the westward of the Pykara or Moyaar river, which I have elsewhere described as almost entirely uninhabited, there remains a space of 420 square miles over which this population is distributed, giving a proportion of 40 souls to one square mile.

Employment.

For the reasons already stated under the preceding head, no place or number can be assigned to the tribe of Coorumburs in this statement. Their number must, however, be very insignificant, probably not above 200 or 300 souls. With the exception of the Todars, who pass their days in utter idleness, all the aboriginal tribes, or mountaineers of the Neilgherries, devote themselves to agricultural pursuits. With these duties the Kothers alone combine those of the artisan, in a humble way, as will be treated of in describing the people of that tribe.

The Todars or
Todawars.

Total number, 337
souls.

This remarkable race differ in almost every essential respect from all other tribes of the natives of Hindostan, and their singular characteristics and strange habits have given rise to much speculation as to their origin and history. As

no

no clue has, however, yet been discovered, either in the form of monuments, coins, or even in their own traditions, by which research could be directed, all theories broached upon the subject cannot be otherwise than vain and illusory, especially those which have been based upon the assumption that the images, bones, and other relics, which are found in the remarkable "Cairns" discovered in such numbers all over the hills, belonged to the ancestors of the Todars.

That these are not relics of the founders of their race is proved by the present people denying all knowledge of the history of the Cairns, even by tradition, and by their looking on at their desecration with as much curiosity and indifference to the sacrilege as is displayed by the antiquarian explorer whom they have, perhaps, guided to the spot. In form and countenance the appearance of the Todars is remarkably striking. Tall, well-proportioned, and athletic, their bold independent carriage, and finely-moulded and sinewy limbs, attest that they can be sprung from no effeminate Eastern race, while their aquiline nose, receding forehead, and rounded profile, combined with their black bushy beards and eyebrows, give them so decidedly Jewish an aspect that no beholder can fail to be impressed with the idea that they must, in some way, however remote, be connected with one of the lost and wandering tribes of the ancient Israelites. Their dress is as peculiar as their habits and appearance, consisting of one single cloth, a sort of toga, which they wear after a fashion well calculated to set off to advantage their fine muscular form, being disposed about their person like the plaid of a Scottish Highlander. They have no covering for the head of any kind, but never allowing knife or scissors to approach their hair, they suffer it to grow into a mass so thick and bushy as to form a most effectual protection from the inclemency of the weather. The women are rather fair in complexion, the hue being a dull copper colour in both sexes, and are generally handsome in feature as well as in person, which is tall and well shaped, like that of the men, their attire being equally simple and peculiar. The little occupation which the Todars permit themselves to engage in is solely of a pastoral kind. Considerable herds of buffaloes are attached to each mund, and to milk these, convert their milk into ghee, drive them out to pasture in the morning and home at night, and to keep their huts and the walls of their cattle pens in repair, constitute the sum of their employment, from year to year, of their useless existence. Their food consists of curds, milk and ghee, mixed with whatever grains they can obtain from the agricultural tribes in the shape of "goodoo" or tribute for the lands which the latter cultivate, and over which the Todars assert an imaginary proprietary right. I observe that the Honourable Court in their despatch express a hope "that in course of time they may be induced so far to change their habits as to bring the lands in the vicinity of their munds into cultivation." I fear, as long as this practice of receiving their grain from the Burghers and Kothers remains in force, there is but little chance of this desire being realized; and the only inducement, in my opinion, by which they would ever be brought to condescend to yoke their powerful buffaloes to a plough, and take the handles in their hands, would be that promoted by the stoppage of their supplies by the removal of the "goodoo" imposition, and their consequent reduction to the primitive state of life which, by their own account, their forefathers led before the Burghers came to settle on the hills.

Personal appearance very striking.

Dress peculiar; the toga worn.

Revenue Department, No. 13, of 1843, para. 11.

Their own idea of their history is that "their ancestors came from nowhere;" that they were created on these mountains, and that for ages no other living soul approached them; that their dress was of leaves, and their food the produce of their cattle and the roots and fruits of the forest. That at length some Kothers found their way to the neighbourhood of their munds, and craved permission to cultivate land and build their huts, which was given on condition of their making offerings to them (the Todars) of a portion of their produce. That soon after this, some Burghers or "Buddaghars" came up the hills, and, observing the success which had rewarded the adventure of the Kothers, asked permission to settle also, and obtained it on condition of the payment of the "goodoo" or tribute of one-sixth of their entire harvest. More Burghers soon followed the first comers, the amount of the "goodoo" became extensive, the habits of the Todars changed, the cotton embroidered toga took the place of the mantle of leaves, and messes of grains of many descriptions pampered

Traditionary history.

Institution of the "goodoo."

the appetites of beings who were before as primitive in all things as their native hills. With increase of numbers, however, the deference of the Burghers for them diminished, and with it the amount of the "goodoo," which received a great acceleration in its decline by the coming of Europeans to the district, when the Burghers, observing their indifference to the alleged claims of sovereignty of their hitherto feudal landlords, gradually assumed the position of donors of the "goodoo" of free will and as a charity, and hence reduced its amount as the circumstances of an abundant or poor harvest, or their own wants and inclinations directed. Upon this footing, as far as I have been able to arrive at a right understanding of the question, the "goodoo" appears at present to rest. The Burghers profess not to desire to be relieved from it as a tax, because to give it as a donation to the Todars has become with them a time-honoured custom, which their prejudices forbid them to break through; but it seems to me evident that they are not disposed to admit the absolute right of the Todars to demand it, and hence their allotment of the quantity of the produce which they are to bestow under the name of "goodoo," according to their means, their own wants, or fancy. Anything more utterly useless or unproductive in the social scale than the life led by the Todars it is impossible to conceive. Endowed with great physical strength and capacity to endure fatigue and vicissitudes of weather, and hence eminently fitted for a life of agricultural industry or other active employment, this fine race, instead of legitimately developing the powers which have been given to them, devote their lives to the unprofitable end of herding a number of buffaloes, the only use of which is to produce the small quantity of milk required for the use of the few families which congregate together in each mund, and to furnish sacrifices to the manes of any one of their male proprietors who dies.

Unprofitable and
idle life led by the
Todars.

Their herds are a nuisance and a pest to the district, for being exceedingly wild and ferocious, especially to Europeans, they frequently attack persons travelling on the high roads when not attended (as is generally the case) by a herdsman, and serious accidents occasionally result. Whatever may have been the attributes of the Todars when Europeans first became acquainted with them, they appear at the present time to be decidedly as indolent, mercenary, and sensual as any of the worst tribes in the plains; and, but for the meretricious interest which attaches to them through their singular mien, costume, and habits of life, and the mystery in which their history is enveloped, they would be deemed a perfect cumbrance to the soil. Their religion is, of course, Pagan, and engenders the usual superstitions and prejudices. They have no distinct "samee" houses, or places of idol worship, but devote to this purpose the dairy or hut in which they keep their milk, ghee, &c., and in which they offer, by libation, to their deity such milk as is not consumed in the daily use of the tribe. Their domestic rites are as strange and barbarous as is all connected with this singular people. The wife of one amongst several brothers is common to the whole circle, and every woman, besides her husband, has a certain number of gallants, who reside with her at pleasure, and by turns. To such practices as these it is, doubtless, to be attributed that this race does not increase in numbers, and is evidently deteriorating in physical endowments.

Religion, Pagan.

The great mass of the Todars inhabit the vallies and woods to the westward of the plateau, being confined, with the exception of five inhabited munds in Parunganaad, and two in Meykenaad, to the division called Todanaad; and it will be seen by the map that in this portion of the plateau their munds are principally congregated to the westward, apart from the villages of the burghers, only a few in the neighbourhood of Ootacamund and to the northward, being interspersed amongst their cultivated lands.

Desirable, if possible, to restrict the Todars to the western confines of the hills.

And to this portion of the hills, viz. to the extreme westward, it would be highly desirable that the whole tribe should be restricted, as they would have the benefit of abundance of excellent pasture land for their cattle, and being there entirely apart from the other inhabitants of the hills, would be free to carry on their rites and superstitious observances without hindrance from others, and without the possibility of causing annoyance to the rest of the population. It has been distinctly stated to me by the Todars, Burghers, and the talook civil authorities, that the Burghers, whose villages are situated in Todanaad, have to support, by payment of the "goodoo," all the Todars who occupy munds in that division, without

without aid from the Burghers of the other two naads, who are only bound to maintain the Todars who actually reside within their respective limits. Hence an apparently palpable injustice to the Burghers of Todanaad, since, as will be seen by the census returns, the tribe are pretty equally distributed throughout the three naads; whereas, out of a total of 337 souls, of which the tribe of Todars at present consists, only 42 are located in Parunganaad and 10 in Meykenaad, while all the rest, amounting to 285, are located in Todanaad. This seeming difficulty in equalising the infliction of the "goodoo" impost is overcome in the following manner. As soon as harvest is over, and the "goodoo" collected in Todanaad, the Todar men of that division pay visits to the munds in Meykenaad and Parunganaad and take up their abode with the women of the community (to the temporary exclusion, as is their custom, of the legitimate husband). They then pay visits to the surrounding Burgher villages, and demand, in their right as temporary husbands of women of the naad, the "goodoo," which, strange to say, is paid; and thus the same man, perhaps, who has laid a whole village in his own naad under contribution, goes the round of the other two naads, appropriating the fruits of the Burgher's labour and industry, and carrying off enough grain to support his whole community in idleness and plenty, until the arrival of the next year's harvest time, and to produce by sale in the nearest bazaar sufficient money to pay the tax or "pill-overry" which is levied yearly on their tribe. I should have refused credence to such a statement had I not received it on the best authority, that of the tahsildar of the district.

Levying contributions on the Burghers.

The habits of the Todars are migratory, almost every community or particular group of families consorting together, having two or more munds or villages belonging to them, between which they divide their time according to custom, fancy, the state of the weather, or other circumstances, such as the death of one of their body, upon which occurrence they immediately migrate to another mund. The grass upon which they pasture their buffaloes is of a coarse rank description, fit only for those hardy and powerful animals; but by burning it down, as is their practice, just before the rains set in, when they are about to migrate to another mund, a fine tender young grass, highly nutritious as pasture, has replaced the ashes of the old grass by the time they return to the mund round which they had run their fires.

Migrate from mund to mund.

According to their own statements, the fine breed of buffaloes, which seem peculiar to the district, is rapidly decreasing, murrain and other diseases having of late years carried them off in far greater numbers than are bred to supply their places. Doubtless the system of perpetual inbreeding aids in their deterioration. There are some Todar munds on the "Koondah" mountains, but as that range is not in this talook, no information relating to them can be gained until the survey has been extended in that direction. While speaking of the Todars' buffaloes, I should mention that a few only of the small calves brought forth by their cows are preserved for perpetuating their stock, and all the rest killed while young, and eaten by the Todars themselves. If these calves were castrated and reared, they would be most admirably suited, from their great strength, to drag proper iron ploughs over the steepest and most difficult ground. The Todars pay an annual tax to Government of 9 annas and 5 pice per head on all the female buffaloes herded by them, the bulls being exempt from tax; and in addition to this, they pay a small assessment on grazing land, called "pilloverry" or grass tax, at the rate of one-quarter of the sum fixed as the lowest class assessment for cultivated land per vullum, the quantity of land which they are called upon to pay being estimated according to the number of buffaloes herded at each mund, at the rate of about 10 vullums per 100 head of cattle. The amount of revenue collected from the Todars in 1847 was—

Fine breed of buffaloes decreasing.

Tax paid by the Todars to Government.

	Rs.
On account of tax on buffaloes - - - -	960
Ditto - ditto - pilloverry - - - -	400
TOTAL - - - Rs,	1,360

The Kotherers.

The Kotherers rank next to the Todards, according to common tradition, in seniority as occupants of the Neilgherries.

Six villages; 307 souls.

They are of low caste, equivalent to that of the pariah in the plains, and consequently are always found dwelling by themselves in isolated villages, of which there are only (six) 6 on the plateau of the hills, and generally called after the race "Kother-gerry." Around each village they have lands, considered and admitted by their Burgher or Todar neighbours to be exclusively their own, no disputes about boundaries or the right to certain tracts occurring amongst them at any time, so far as I can learn. The Kotherers are an exceedingly industrious and useful race. They give all their time to husbandry when the land calls for their care; but when the seed is in the ground, and their time disposable, they employ it in all sorts of mechanical avocations, repairing the ploughs of their own and the neighbouring villages, as well as bill-hooks, mamoties, and all other farming implements, and executing a great variety of smith's and carpenter's work.

Industrious.**Ironsmiths, carpenters, and basket makers.**

It is by these people that the buffalo and other hides of hill cattle, which are so much prized by the workers in leather in the plains, and which should form a very important item in the export list of the district, are dressed and prepared for the purposes of commerce, the Kotherers being very expert curriers.

In common with the Burghers, they pay "goodoo" in grain to the Todards of their naad, in acknowledgment of their feudal proprietary right over the land which they till, and which it appears the Todards, in spite of their own purity and the uncleanness and low caste of the Kotherers, do not hesitate to receive and eat, though no Burgher would touch grain so polluted. The Kotherers are not extensive cultivators, bringing only land enough under the plough to yield the quantity of grain required for the use of the village, with a small surplus, which they barter with the low country traders for iron to carry on their forges.

Hence by far the greater part of the land to which they lay claim in the vicinity of their villages remains waste, and is likely to do so as long as the present proprietary system continues in force. In some parts of the hills this land is of a very fine description, which, according to their explanation, is to be ascribed to their having come to these hills the first of all the agricultural tribes, and thus enjoyed the privilege of selecting the best land.

Their religion is of course idolatrous. Their marriage customs and ceremonies are not very dissimilar to those observed amongst the people of the pariah caste in the plains, and they have no plurality of wives or of husbands. They are impure and dirty in their habits, eating the flesh of cattle which die by the roadside of disease or in the jungle; hence their neighbours, the Burghers, though living ostensibly on amicable terms with them, account it pollution to eat with them, or associate with them in their households.

They breed small cows and bullocks, but no buffaloes, and they have a singular and wasteful practice of never drawing the milk from the cow, and allowing the whole to go to the calf, which they kill and eat on feast days.

The total number of Kotherers on the Neilgherries, up to 31st December 1847, was found to be—

Males	-	-	-	-	-	-	-	-	157
Females	-	-	-	-	-	-	-	-	150

Total - - - 307 souls,

including children of both sexes.

The Burghers.

The Burghers, or "Vuddaghurs," signifying literally "people of the north," are supposed to have emigrated to the Neilgherries from the northern part of Mysore or Canara, during a season either of famine or political persecution, and finding their soil and climate good, and their pre-occupiers peaceable and disinclined to molest them, they settled on them, and meeting with success in their early agricultural operations, they soon induced others of their countrymen to follow them, and thus formed the nucleus of the numerous tribe now recognised as the chief and most important portion of the hill population.

Their

Their villages, which have been already described under another head, are scattered all over the plateau of the hills, excepting the portions to which I have already adverted as inhabited exclusively by the Todars, viz. the northern and western parts of the "Todanaad" division, and the north-eastern angle of the "Parungenaad," called "Kodanaad;" and with the exception of these tracts, a small extent of pasture land in the vicinity of four Todarmunds which occur near Coonoor and Hoolicull, and the lands in the possession of the Kothers, they may be said to arrogate to themselves a right of direct proprietorship over the whole of the lands comprising the hill plateau. They admit the fact of their holding it under tribute to the Todars, and render to them the "goodoo," or free-will offering, in acknowledgment of the feudal possession of this tribe; but at the same time they consider the land so far alienated from their possession, that they, its present holders, are empowered to dispose of it to strangers by sale, gift, exchange, or otherwise, which they accordingly do.

They pay the "goodoo" to the Todars resident in their respective "naads," or divisions, who, according to their statements, pay an annual visit, after the harvest is gathered in, to the various Burgher and Kother villages, and demand the contribution in kind, which is rendered according to the circumstances of the inhabitants, the owner of a rich house giving usually 1 cundagum = 20 kollagums; and those less opulent from $\frac{1}{2}$ to $\frac{1}{4}$ cundagum, according to their means. Sometimes the offerings of the poorer inhabitants are not considered sufficient, and sometimes they refuse to give anything at all, when confusion ensues, the Todars, according to statements made to me by some of the Burghers, entering their houses, and laying them under contribution by force. If such occurrences really do take place, it seems likely that the interference of the civil authorities of the district will before long become necessary, either to legalise the exaction of the "goodoo," or to put a stop to it, since, as the law seems at present to stand, a Burgher from whom a Todar might attempt to enforce its payment would have a clear right to the protection of the police, who would be bound, on an appeal being made, to treat the Todar as a trespasser.

Goodoo often extorted by the Todars.

Government interference seems called for.

Such contradictory statements, however, are made by the Burghers, some asserting that they are quite contented to contribute the "goodoo," and have no desire to be relieved from it, while others murmur against its imposition, in addition to that of the Government assessment, that it is most difficult to discover what their real sentiments upon the subject are, or, indeed, upon any other in which their interests are, however remotely, concerned.

I may remark, in connexion with the question of the "goodoo," that when the Burghers make transfers of land within the limits of what they term their territory, to European settlers and others, no stipulation is ever made for a contribution to the Todars of a portion of whatever produce may be raised by the purchaser; nor do the Todars themselves ever come forward to urge such a claim, or to remonstrate against such alienations of their rights and property.

Transfers of land by the Burghers.

Many of the Burghers are said to be (for natives) very wealthy, and this circumstance, perhaps, has induced amongst many of them habits of sloth and sensuality, inimical to their moral or physical improvement; but nevertheless, when viewed in comparison with other tribes of Hindoos, they cannot be pronounced pre-eminently indolent or degraded in their habits. They are utterly illiterate, and their ignorance of the accomplishments of reading and writing are transmitted to their children, since schools for their education are unknown amongst them. Their religion is Hindoo, and they are of the Siva sect, their principal deity, however, being Rungaswamy, whose temple is situated on the summit of "Rungaswamy's Peak," the easternmost point of the Neilgherries, and in addition to whom they also worship many other inferior divinities, male and female.

The Burghers, Hindoos of the Siva sect.

There are several subordinate sects amongst the Burghers, the chief of which is that of the "Aroovurs," who assume to be Brahmins, and wear the sacerdotal string over the shoulder; next the Sivacharries, the Wodiars, Kunukars, Burghers, and Toriars, the last being the lowest caste amongst the tribe, and generally the poorest. Their ceremonies of marriage and burial do not differ essentially from those observed amongst the Hindoo tribes in the plains, and

Very superstitious
and timid.

such differences as exist are only under the first head, and are chiefly remarkable for their indelicacy, and not worthy of notice. The Burghers are a most superstitious, timid race, perpetually filled with the dread of evil spirits hovering around them, and ever haunted with fear of the "Coorumburs" (a tribe to be hereafter described), to whose necromancy and demoniac influence they attribute all accidents and infirmities which befall themselves, their families, cattle or crops. To such an extent is this feeling carried, that murders of the most brutal description have been known to be perpetrated upon the unfortunate Coorumburs, for which, although in general it is found difficult to obtain evidence to convict the perpetrators, Burghers have been tried and executed, much to their indignation and astonishment, since the principle inculcated amongst them appears to be, that to sacrifice a Coorumbur (and in some cases whole families of them), through whose preternatural agency disease has been brought into a village or murrain amongst their cattle, is the only way in which the evil can be averted, and the anger of the deity of destruction appeased. Yet, notwithstanding this intuitive horror of their influence over the common affairs of their lives, they regard the Coorumburs with the utmost consideration in many other respects, looking upon them as priests, or rather enchanters, whose favour must be propitiated to secure their intercession with the geniuses of good and evil in their favour.

Stand in great
awe of the Coorumburs.

For example, in the spring, when a field is ready for the seed, the work of husbandry cannot proceed until a Coorumbur has been summoned, a kid sacrificed to a goddess equivalent to Ceres, the soil blessed, and the first handful of seed scattered over it by him. In like manner a Coorumbur must drive the first plough a few paces before their work of tillage commences, and at harvest time not a grain or ear is reaped until a small sheaf has been cut by a Coorumbur. For these offices the Coorumburs receive gifts in money and produce, and finding their interest in the existence of these superstitions, doubtless encourage them by all the means in their power which they can safely employ. The Burghers seem to live in great harmony amongst themselves, ruled by their head men and elders. They are fond and careful of their families, and pay great respect to the aged; but in character they appear deceitful, ungrateful, and false.

Their women and children all labour in the fields at the time of harvest, as well as in preparing the ground for seed, and by this combination of industry it is easy to foresee to what a successful extent their farming operations might be carried if a better system of husbandry could be introduced amongst them. The total number of Burghers resident on the Neilgherries in December 1847, has been found by the census to be as follows:—

Males	-	-	-	-	-	-	-	-	3,346
Females	-	-	-	-	-	-	-	-	3,223
Total									6,569 souls.

Including children of both sexes, viz.:—

In Todanaad	-	-	-	-	-	-	-	-	2,039
In Parungenaad	-	-	-	-	-	-	-	-	2,377
In Meykenaad	-	-	-	-	-	-	-	-	2,153
Total									6,569 souls.

The Eurclas.

The number of this singular tribe is small, amounting only to—

Males	-	-	-	-	-	-	-	-	225
Females	-	-	-	-	-	-	-	-	236
Total									461 souls,

including children of both sexes. They are found principally in the eastern part of the hills, where they cultivate the lower slopes, forming the broad deep valleys which run in the vicinity of Rungaswamy's Peak towards the plains. They raise crops of ragee, koralley, shamee, and mustard seed chiefly, but to

no great extent, being very improvident in their arrangements, and eating up all their produce at once, without laying any by for the rainy season, when they subsist chiefly on plantains, jack, and other fruits, which they cultivate in patches near their villages, and which thrive in consequence of the lower level on which the Eurlars are mostly settled. They also work occasionally as coolies on plantations, preferring employment in the jungle to working in the field, and being expert fellers of trees, hewers of planks, rafters, &c. They worship Rungaswamy and some other inferior deities, and enjoy the high privilege of tending the temple and idol on "Rungaswamy's Peak," where two or more of their number officiate as priests at the period of the great festival in August and September when thousands of Hindoo pilgrims flock to the sacred peak from all parts of the adjacent country, with offerings of all descriptions of produce, and occasionally money. They pay kist to Government according to the nature and quantity of their crops; but they make no offerings to the Todars in the shape of "goodoo," probably from their occupying land rather below the plateau to which the Todars lay claim. When driven to extremities for food, the Eurlars betake themselves to the jungles on the slopes of the hills, and seeming to have no fear of wild beasts, hunt and destroy sambre, spotted deer, jungle sheep, and other game with great expertness. They also search for bees' wax, which finds a ready sale in the plains; but many lose their lives in this pursuit, through the bears, which are numerous in the eastern part of the hills, and whose fondness for honey often brings them into contact with the collectors of wax.

Are priests of
Rungaswamy's
temple, on the
Peak.

The Coorumburs are not, strictly speaking, a tribe of mountaineers, since many sects of the same people are found in various parts of the plains, especially towards the southward, and those who do frequent the Neilgherries inhabit the lowest slopes, and are perpetually migrating from spot to spot, erecting their little huts usually on grassy patches in the midst of the densest and most wild forests. Those who are met with on the eastern side of the hills are called "Mooloo-Coorumburs," implying "thorny" or jungle Coorumburs, to distinguish them in some degree from the Coorumburs of the west country.

The Coorumburs.

They are small in stature, and their squalid and uncouth appearance, and wild matted hair, might seem to give some cause, with so timid a race as the Burghers, for imputing to them the fiendish and preternatural powers with which their superstition invests them. If a Burgher meets a Coorumbur, not summoned at seed or harvest time, in his path, he will fly from him as from a wild beast; and if too close to escape his dreaded glance, he will return home and resign himself to a fate which he deems inevitable; often, in fact, inducing sickness by the prostration of body and mind which is thus supervened. I may here mention, that a popular belief exists that the Coorumburs have an equal proprietary right in the soil of the Neilgherries, having come to them at a period coeval with or antecedent to the migration to them of the Todars. The Coorumburs cultivate some land on the lower slopes of the hills, and raise small crops of dry grain; but they depend for their supplies chiefly on the fees in kind which they receive from the Burghers for the offices performed by them in consecrating their crops and seed, as has been already described in treating of the Burghers. Those, however, who are met with in the forests on the western slopes of the Neilgherries are more industrious, employing themselves chiefly in felling timber for the sawyers and contractors, in making baskets, and, to a small extent, in cultivation.

These Coorumburs appear, for the most part, to come from Malayalum, where they exist in a state of slavery to opulent natives, who claim their persons as their property, a claim, however, not much regarded. The Coorumburs, from their almost always residing amongst the forests, have a considerable acquaintance with the properties of medicinal herbs, gums, and roots, and hence often effect cures of simple diseases amongst the Burghers and others, when called in to disenchant a member of a family supposed to be bewitched. This success is of course attributed to preternatural agency, and a failure in their mode of treatment of a disease is usually set down to its baneful exercise, a result which often leads the officiating Coorumbur into trouble. As has been already remarked, it has been found impossible to obtain any return of the number of this tribe, but it must be very inconsiderable.

Employment.

In the preceding description of the different tribes inhabiting the Neilgherries, their habits have been sufficiently set forth to explain the nature of the employment or occupation which each pursues. Following, however, the argument of this synopsis, it may be necessary under this head briefly to recapitulate them.

The Todars.

Their occupation is purely pastoral, their only manual labour being the milking of their buffaloes and converting portions of the milk into butter and ghee. They let their herds loose during the day to wander about, almost always unattended by a herdsman, to the annoyance of travellers on the public roads, and but for the caution observed in approaching these animals, to their great danger.

The life they lead is eminently a most idle and useless one, involving the performance of no offices and the undertaking of no duties, which tend in any way to the benefit of the community at large. Especially marked by nature as a race upon whom labour demanding great physical exertion and bodily prowess should devolve, they are found abjuring the performance of manual labour of any kind, subsisting upon the hard-won earnings of others and acting no part in the great work of social duty and improvement which society demands that all its members should co-operate to advance.

The Kothers.

Their occupation is both agricultural and mechanical.

They are tolerably good workers in iron, and execute carpenters' work in a rough way. They tan ox and buffalo hides, and make baskets; and their women manufacture the only earthen pots or chatties produced on the hills.

The Burghers.

Their occupation is solely agricultural, and their numbers having of late considerably increased, there is always a superabundance of hands available for employment, as carrying coolies and out-of-door labourers, when their own crops are either in the ground or reaped and stored, which constitutes them the most really useful tribe on the hills.

The Eurelars and Coorumburs.

Their employment is agricultural, and also in a measure vagrant, since, lacking sufficient energy or industry to draw from the soil the utmost of its productive powers, they subsist between harvest and harvest upon whatever they can extract from the natural resources of the forests through which they wander.

Languages.

The Neilgherries being situated within the limits of the Coimbatore district, Tamil is the language employed in the public departments, and in the bazaars and other resorts of the natives from the low country; but amongst all the hill tribes Canarese is the colloquial. The Todars have a language peculiar to themselves, but they communicate with the Burgher and other tribes in Canarese. The Todar language has a singular accent, and a quaint, original style, and seems to bear no analogy whatever to that spoken by any other race of natives in Southern India. The Coorumburs have also a peculiar dialect of their own, but it seems to be based on the Canarese.

Condition.

Under this head a very favourable report may be made, as, with the exception of the two inferior tribes, the Eurelars and Coorumburs, who, from their improvident and vagrant mode of life, are often in a state of great destitution. All the hill tribes live in comparative comfort and affluence; this is as to their physical condition, but in regard to their moral state, the aspect is not so favourable. The accomplishments of reading and writing seem almost entirely unknown amongst them, while their morals are tainted by the arts of dissimulation, cunning, and falsehood, which seem to be instilled into their minds at an early age. Supersitious to a degree almost incredible, and prejudiced against all innovation and improvement, I fear they offer but a barren field to the German missionaries who have established themselves on the Neilgherries to labour amongst the hill tribes, and who are endeavouring to form village schools in the hope of inducing parents to send their children to them for instruction in their own tongue. Upon this point it is not easy to obtain correct information, as all the natives have an insurmountable aversion to entering a hospital, and though they value and respect the opinion of a medical officer, they are not found to come voluntarily forward to seek assistance and advice. From observation in their villages, and of the coolies and others who come to the houses

Health and diseases.

of

of European residents for employment, we are led to conclude that all classes of natives located on these hills, whether of high or low caste, aborigines or modern settlers, enjoy the most robust health, showing that the pure atmosphere and invigorating climate have the same genial effect upon the native as upon the European frame and constitution. The most prevalent diseases amongst the burghers, who may be considered the mass of the hill population, are small-pox, occasionally fever, and an affection of the eyes resembling ophthalmia. The first of these is, however, the only one which can be called common amongst them, and is the greatest scourge by which they are visited; and as vaccination is not practised, the disease often commits fearful ravages in their villages, carrying off whole families in a brief space of time. There is no doubt that the mountaineers would willingly take advantage of the existence of a vaccine dépôt, if one were to be established on these hills; and as the disease certainly seems local, and peculiarly virulent on them, and as it is totally impossible for two medical officers stationed in Ootacamund to quit the scene of their constant and extensive duty amongst the sick officers and their families resident there, to introduce and practice vaccination in the burgher districts, it would be a great blessing to the district if such an institution could be formed in it, and be the means, unquestionably, of saving many lives.

Small-pox a prevalent disease.

The impending measure for the location of European troops on these hills will, it is to be hoped, before long furnish striking and favourable evidence upon this subject. At present it can only be inferred that the beneficial and renovating effect which even a few months' residence on them produces on the enfeebled constitutions of officers, must in an equal degree be exerted on the condition of the private soldiers who may be sent to them; and that not only physically, but morally, since the constant out-of-doors employment and recreation which they would be enabled during the greater portion of the year to find and enjoy, would remove them from the influence of that most demoralising of all agencies, the dull, monotonous irksomeness of the almost constant confinement to barracks, and of the life of utter idleness which they are compelled to in the plains. To the unfortunate wives and children of the European soldiery the effects of this wise measure will produce incalculable benefit, for it needs only to consult the tables of mortality in the records of almost any European regiment serving in the plains to perceive, that upon them, and the latter especially, the hardships and sufferings of a barrack life there fall with aggravated cruelty. Under the discipline of a good school, and with constant employment found for them, relieved by the healthful exercise which will always be within their reach, it is not too much to say that hundreds of lives may be annually saved: many too, possibly, to be devoted to the service of the State in the persons of useful and well-educated servants. I think that on the first arrival of fresh troops on the hills, much care and attention will be necessary to adapt the habits of the men to the entirely new climate (comparatively speaking) in which they will find themselves, avoiding very early and very late parades, and making all guards and sentries put on great coats before sunset, and wear them till after sunrise, and generally keeping the men out of the influence of the night air as much as possible. The site which I have had occasion to recommend for the new cantonment, in the valley of Jakatulla, is situated at an elevation of 6,100 feet above the sea, and enjoys a most temperate and agreeable climate; but the rapid change of temperature which follows the withdrawal of the sun's rays there, as in all other parts of the hills, demands care and precaution, especially in the case of men whose constitutions, and liver especially, have become injured by long residence in the low country.

Health and diseases of troops, with the presumed causes of healthy or diseased state, and the treatment (not strictly medical) found to be useful.

Men suffering from dysentery will, with care, do well in Jakatulla, at all events in the dry weather, if too much exposure to the sun and to the dry easterly winds is avoided. Indeed there appear to be few diseases contracted in the plains which are not, unless too far advanced, speedily cured here, speaking of the hills generally, with the exception of liver complaint, which, if abscess has already formed, usually assumes a more aggravated form, through the cessation of the action of the skin, after a short residence, and compels the patient to proceed to sea as the only alternative.

COMMERCE.

Manufactures.

THERE are no manufactures carried on on the Neilgherries, unless a few earthen pots made by the Kothers, and principally at a village near Soloor, to the westward of Mootenaad, may be called by that name. From the great command, however, of water power all over the hills, and especially near the summits of the passes or ghauts, many of the products of the plains requiring to be wrought by heavy or steadily-driven machinery, such as cotton for yarn, oil seeds, &c., might, no doubt, be profitably converted from the raw state on the Neilgherries, or on their lower slopes. The wheat raised on them might also be ground into flour by machinery turned by water, very economically; and it seems strange that at the present time, although a large quantity of flour is consumed in the settlements, and considering how many Europeans, who must have some knowledge of ordinary machinery, are resident on the hills, not one flour-mill is in existence, all the wheat being ground by manual labour in the common ancient native mill of two circular stones, the lower fixed, and the upper one revolving.

Capital employed.

No capital to any extent is invested at the present time, except in mulberry and coffee plantations, the amount of which I have no means of ascertaining, and in house building in the cantonment, which is not considerable. The return on the latter investment appears to be about 15 per cent.

Imports.

The following articles are imported into the hill district from the adjacent provinces of Malabar, Mysore, and Coimbatore: cotton cloth, salt, tobacco, sugar, turmeric, oils, arrack, salt fish, cocoa nuts, almonds, dried fruits, sheep, bullocks, poultry, gunpowder, sulphur, lime, furniture, artificer's tools, gram, raggee, chollum, betel nut, ghee, spices, limes, native peas; and of European articles, wines and spirits, wearing apparel, cambrics, woollens, flannels, muslins, shoes, books and stationery, earthenware and glass, hardware, groceries, beer and porter, candles, and all kinds of supplies for the table.

To this list, strange to say, is to be added wheat, which is imported to some extent from Mysore, where it is cultivated on the higher steppes of the table land. The bakers buy it because it is cheaper than the hill wheat, although not nearly so good, and mixing it with the corn purchased from the burghers, turn it to profitable account. There is generally a difference of three to four seers per rupee in the prices of the Mysore and of the hill wheat, in favour of the former, in spite of the extra cost of transit to the cantonment market up to the Seegoor Ghaut, a circumstance which tends to support the idea of the misappropriation and mismanagement of this district through the ignorance and apathy of the hill cultivators.

Exports.

The exported articles are coffee, silk, potatoes, barley, hides, opium, wax, dammer or resin, and wheat, which, being bartered by the burghers for low country necessities with the itinerant traders, thus becomes an article both of import and export.

No statement can be furnished of the quantities of the above mentioned goods which are imported or exported, since, in consequence of the transit duties having been abolished, they pass through no office in which their amount might be registered.

Exchange.

Money is readily obtained for bills on Bombay or Madras from the native merchants, who, having disposed of their goods on the hills, are anxious to remit the proceeds for re-investment. Hence, cash on such bills is generally obtained at par, or at the utmost at one per cent. discount. No other exchange operations are carried on in the settlement, all business with England being transacted through agents at Madras or Bombay.

Weights.

The weights in use in the bazaars of the three settlements are, the maund of 25 lbs. avoirdupois, the viss of 2 lbs. ditto, the pound of 40 rupees or tolas weight, the seer of 25 rupees or tolas weight.

The burghers sell all their produce by measure, excepting opium, which they rate at so much per seer of 24 rupees weight, being one rupee under the seer of the bazaars.

The

The bazaar measures are the seer, half seer, and quarter seer in use all over the country. The burghers sell their grain by the "kolagum," the contents of which, when heaped up, is about 226 cubic inches, or somewhat more than two seers. Measures.

The coins issued from the Honourable Company's mint are the only monies in circulation on the hills, viz., rupees, half and quarter rupees, two annas, quarter and half annas, and pice. Coins.

It is supposed that a good deal of coin goes out of circulation in the district, owing to the burghers and others either hoarding it by burying, or getting it converted into ornaments.

A bank was recently established in Ootacamund, but it failed in consequence, I believe, of the ignorance and want of standing of the managers. But considering that there is almost always a large community of Europeans, chiefly in the service of Government, congregated at the station, together with a not inconsiderable number of native traders possessed of capital, it seems obvious that, if conducted upon proper principles, and by parties of mercantile respectability and intelligence, such an establishment could not fail to prosper, and to prove a source of great convenience and benefit to the public. Banking operations.

Money is lent in the bazaar amongst the natives at the usual usurious rate of interest, two per cent. being given for loans, with security of jewels or other convertible property, per month, and three per cent. per month for money lent on personal security only. Lending and borrowing.

The Neilgherry district communicates with the neighbouring provinces by means of six passes or ghauts, the roads in which have been cut and kept in repair at the public expense, with the exception of one, the "Manaar" or "Soondaputty" Ghaut, which has gone out of general use. The only one of these passes which is ascended by wheeled conveyances is the "Seegoor," the mode of transit on all the others being by bullocks, coolies, and, to a small extent, by asses. By the "Seegoor" Ghaut, however, cart loads of 1,000 lbs. weight, or two candies, are brought up, an additional pair of bullocks being required to help the cart over the steepest parts of the ascent. Modes of transit and communication.
1. By land.

NEILGHERRY MOUNTAINS.

STATISTICAL MEMOIR

OF A

SURVEY

OF

THE NEILGHERRY MOUNTAINS.

(*Mr. William Everett.*)

*Ordered, by The House of Commons, to be Printed,
1 August 1861.*

EAST INDIA (PERSIAN EXPEDITION, &c.)

RETURN to an Address of the Honourable The House of Commons,
dated 31 January 1860;—*for*,

A “RETURN of the Names and Rank of all OFFICERS who served in the EXPEDITION to *Persia*, and on Field Service during the REBELLION in *India*, with the Date of First Commission in the Army, whose Services have been brought to the notice of Superior Authority by the Officers who respectively Commanded in the Action or Service; distinguishing such as have been Rewarded by Promotion or Honours.”

India Office, }
18 February 1861. }

W. E. BAKER,
Military Secretary.

(*Colonel Sykes.*)

Ordered, by The House of Commons, to be Printed,
22 February 1861.

Lieut. H. A. W. Ayton	-	34th Foot	-	-	14 Aug. 1846	Action at Futtehpore	-	Brig. Gen. Havelock	-	London Gazette, 13 Oct. 1857
Major J. R. Anderson	-	Royal Artillery	-	-	18 Dec. 1840	Capture of Meerungunge Capture of Lucknow	-	Sir J. Hope Grant Sir A. Wilson	-	Calcutta Gazette, 24 Mar. 1858 - ditto - 14 April "
Captain S. F. C. Annesley	-	10th Foot	-	-	6 July 1838	Capture of Lucknow	-	Brig. Gen. Franks	-	Calcutta Gazette, 14 April 1858
Capt. Hon. C. J. Addington	-	38th Foot	-	-	16 Aug. 1850	Capture of Lucknow	-	Sir C. Campbell	-	Governor General's Letter, dated 5 April 1858.
Lieut. C. Ashburnham	-	60th Rifles	-	-	20 April 1855	Action near Bareilly	-	Brig. Gen. J. Jones	-	Calcutta Gazette, 5 June 1858
Major A. F. Allan	-	81st Foot	-	-	29 Sept. 1840	Eusuffzie Campaign	-	Sir Sydney Cotton	-	Calcutta Gazette, 16 June 1858
Captain F. H. Atherley	-	Rifle Brigade	-	-	8 June 1849	Capture of Lucknow	-	Sir C. Campbell	-	Governor General's Letter, dated 5 April 1858.
Captain J. Aytoun	-	7th Hussars	-	-	22 Oct. 1847	Action near Nawabgunge	-	Sir J. Hope Grant	-	Calcutta Gazette, 10 July 1858.
Ensign R. Anderson	-	95th Foot	-	-	29 Feb. 1856	Capture of the Fort of Powrie	-	Sir Robert Napier	-	Calcutta Gazette, 6 Oct. 1858
Captain B. F. Alexander	-	Rifle Brigade	-	-	11 June 1852	Capture of the Fort of Birwa	-	Brig. Gen. G. R. Barker	-	Calcutta Gazette, 27 Nov. 1858
Lieut. T. Acton	-	53d Foot	-	-	25 July 1851	Capture of Rampoor Kussiah	-	Brig. E. R. Wetherall	-	Calcutta Gazette, 11 Dec. 1858
Lieut. G. Arbuthnot	-	Royal Artillery	-	-	24 Sept. 1855	Capture of Koonch	-	Sir Hugh Rose	-	Calcutta Gazette, 23 Feb. 1859
Lieut. Col. C. W. Austen	-	83d Foot	-	-	14 Dec. 1838	Action at Seekun	-	Lieut. Col. J. Holmes	-	Calcutta Gazette, 16 Mar. 1859
Assist. Surgeon W. Ashton	-	53d Foot	-	-	15 Sept. 1857	Action near Balapoor	-	Lieut. Col. G. Gordon	-	Calcutta Gazette, 11 June 1859
Captain Seymour J. Blane	-	52d Foot	-	-	28 June 1850	Siege and Capture of Delhi	-	Sir A. Wilson Brig. Gen. Nicholson	-	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. "
Captain G. E. Baynes	-	8th Foot	-	-	2 July 1841	Storm of Delhi	-	Brig. W. Jones	-	Calcutta Gazette, 7 Nov. 1857
Captain H. E. H. Burnside	-	61st Foot	-	-	27 Dec. 1842	Capture of Delhi	-	Brig. W. Jones	-	Calcutta Gazette, 7 Nov. 1857
Captain J. A. Bayley	-	52d Foot	-	-	14 Mar. 1851	Capture of Delhi	-	Brig. W. Jones	-	Calcutta Gazette, 7 Nov. 1857
Captain W. A. M. Barnard	-	Grenadier Guards	-	-	23 Feb. 1849	Siege of Delhi	-	Sir H. Barnard	-	Calcutta Gazette, 5 Dec. 1857
Captain A. Bassano	-	32d Foot	-	-	3 April 1846	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service, during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Referenc to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Lieut. H. G. Browne	32d Foot	31 August 1855	Defence of Lucknow	Brig. Inglis	Calcutta Gazette, 9 Dec. 1857	
Assist.-Surg. W. Boyd	32d Foot	12 March 1852	Defence of Lucknow	Brig. Inglis	Calcutta Gazette, 9 Dec. 1857	
Lieut. W. S. Brown	Royal Artillery	15 May 1857	Second Relief of Lucknow Capture of the Fort of Birwa Action near Sundeela	Sir C. Campbell Brig. G. R. Barker Major E. G. Maynard.	Calcutta Gazette, 11 Dec. 1857 ditto - 27 Nov. 1858	
Major Barnston	90th Foot	7 July 1843	Second Relief of Lucknow	Sir C. Campbell	Calcutta Gazette, 11 Dec. 1857	
Captain Sir D. Baird, Bart.	98th Foot	14 June 1850	Second Relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers. Operations in Rohileund	Sir C. Campbell ditto ditto	Calcutta Gazette, 11 Dec. 1857 ditto - 24 Dec. " " - 26 May 1858	Major, London Gazette, 24 March 1858.
Colonel C. A. F. Berkeley	32d Foot	27 May 1836	Second Relief of Lucknow Capture of Lucknow Oude Campaign	Sir C. Campbell Sir J. Outram Lord Clyde	Calcutta Gazette, 11 Dec. 1857 " - 14 April 1858 " - 26 Jan. 1859	C. B., London Gazette, 24 March 1858.
Major W. W. Barry	Royal Artillery	1 May 1846	Second Relief of Lucknow Capture of Lucknow	Sir C. Campbell Sir A. Wilson	Calcutta Gazette, 11 Dec. 1857 " - 14 April 1858	Lieut. Col., London Gaz., 26 April 1859.
Captain J. W. Bannatyne	8th Foot	17 Dec. 1847	Second Relief of Lucknow Battle of Bolundshuhur Operations at Agra	Sir C. Campbell Colonel Greathead Colonel Greathead and Colonel H. Cotton.	Calcutta Gazette, 11 Dec. 1857 " - 24 Dec. " " - 24 Dec. "	Major, London Gazette, 19 Jan. 1858.
Lieut. J. C. Brown	5th Foot	30 Dec. 1853	Attack on Cawnpore by the Gwalior Mutineers. Storm of Delhi	Sir C. Campbell. Major Brind	Calcutta Gazette, 11 Dec. 1857 " - 13 Feb. 1858	
Lieut. R. Blair	2d Dragoon Guards	16 Dec. 1853	Defence of Lucknow	Colonel R. Napier	Calcutta Gazette, 23 Dec. 1857	
Captain A. P. Bowlby	64th Foot	31 Oct. 1845	Battle of Bolundshuhur Operations near Delhi	Major Ouvry Brig. Hope Grant	Calcutta Gazette, 24 Dec. 1857 " - 24 Feb. 1858	V. C., London Gazette, 18 June 1858.
Captain R. G. Brackenbury	61st Foot	23 August 1844	Attack on Cawnpore by the Gwalior Mutineers.	Major Gen. Windham Maj. Gen. Windham	Calcutta Gazette, 24 Dec. 1857 Calcutta Gazette, 24 Dec. 1857	

Lieut. E. H. Budgen -	82d Foot -	-	12 Sept. 1854	Attack on Cawnpore by the Gwalior Mutineers. Action near Bun-ke-gaon -	Maj. Gen. Windham -	-	Calcutta Gazette, 24 Dec. 1857
Major G. W. P. Bingham -	64th Foot -	-	16 Feb. 1858	Attack on Cawnpore by the Gwalior Mutineers. Operations in Rohilcund Operations of the Shahjehanpore Field Force.	Sir Thomas Seaton - Sir C. Campbell - - ditto - Brig. Gen. J. Jones -	- - - -	Calcutta Gazette, 24 Dec. 1857 Calcutta Gazette, 24 Dec. 1857 - ditto - 26 May 1858 - ditto - 21 July "
Major Hon. J. J. Bourke -	88th Foot -	-	21 May 1841	Action at Bhogneopore - Action at Chirria Bāgh -	Colonel Maxwell - Lieut. Col. R. Pratt -	- -	Lieut. Col., London Gaz., 26 April 1859.
Lieut. A. Butter -	93d Foot -	-	11 August 1854	Action at Serai Ghāt Capture of Lucknow -	Brig. Gen. Hope Grant Sir E. Lugard -	- -	Calcutta Gazette, 24 Dec. 1857 - ditto - 14 April 1858
Lieut. Blair -	9th Lancers -	-	16 Dec. 1853	Siege of Delhi -	Major Brind -	-	Calcutta Gazette, 23 Jan. 1858
Lieut. Boileau -	61st Foot -	-	31 August 1855	Siege of Delhi -	Major Brind -	-	Calcutta Gazette, 23 Jan. 1858
Brig. G. R. Barker -	Royal Artillery -	-	21 June 1834	Capture of Lucknow - Action near Sundeela - Oude Campaign -	Sir C. Campbell - Sir A. Wilson. Sir C. Campbell - Brig. J. Chute. Lord Clyde -	- - - - -	Calcutta Gazette, 14 April 1858 - ditto - 27 Nov. " - ditto - 26 Jan. 1859
Major R. Bruce -	23d Foot -	-	31 March 1843	Capture of Lucknow -	Sir J. Outram -	-	Calcutta Gazette, 14 April 1858
Captain H. E. Bale -	34th Foot -	-	12 Feb. 1847	Capture of Lucknow -	Sir C. Campbell -	-	Governor General's Letter, dated 5 April 1858.
Captain G. Bennett -	20th Foot -	-	20 Dec. 1846	Capture of Lucknow - Operations of the Jounpore Field Force.	Sir J. Outram - Brig. Gen. Franks -	- -	Calcutta Gazette, 14 April 1858 - ditto - 28 April "
Lieut. F. E. B. Beaumont -	Royal Engineers -	-	23 June 1852	Capture of Lucknow -	Brig. R. Naier -	-	Calcutta Gazette, 14 April 1858
Captain F. W. Burroughs -	93d Foot -	-	31 March 1848	Capture of Lucknow -	Sir C. Campbell -	-	Governor General's Letter, dated 5 April 1858.
Lieut. R. Biddulph -	Royal Artillery -	-	22 June 1853	Capture of Lucknow - Action near Daodpore - Action at Jamo -	Sir A. Wilson - Brig. A. Horsford - Brig. G. R. Barker -	- - -	Calcutta Gazette, 14 April 1858 - ditto - 24 Nov. " - ditto - 27 Nov. "
Cornet W. G. H. Banks -	7th Hussars -	-	3 March 1857	Capture of Lucknow -	Brig. W. Campbell -	-	Calcutta Gazette, 14 April 1858
Captain L. P. Bouverie -	78th Foot -	-	7 Sept. 1841	Capture of Lucknow - First Relief of Lucknow -	Brig. W. Campbell - Sir J. Outram -	- -	Calcutta Gazette, 14 April 1858 - ditto - 28 July "
							Killed. Major, London Gazette, 19 January 1858. Lieut. Col., 20 July 1858.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service, during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Ensign O. T. Burne -	20th Foot -	15 May 1855	Capture of Lucknow - Operations of the Jounpore Field Force.	Brig. Gen. Franks - ditto -	Calcutta Gazette, 14 April 1858 - ditto - 28 April "	
Lieut. P. Beale -	10th Foot -	21 Jan. 1853	Capture of the Fort of Simree - Capture of Lucknow -	Colonel F. Eveleigh - Brig. Gen. Franks -	- ditto - 25 Dec. " Calcutta Gazette, 14 April 1858	
Lieut.-Col. H. Brisco -	2d Dragoon Guards -	11 Oct. 1831	Capture of Lucknow - Action at Korsee -	Sir J. Hope Grant - ditto -	Calcutta Gazette, 14 April 1858 - ditto - 21 April "	
Lieut.-Col. E. W. D. Bell -	23d Foot -	15 April 1842	Capture of Lucknow -	Sir J. Outram -	Calcutta Gazette, 14 April 1858	
Lieut. G. D. Barker -	78th Foot -	21 Jan. 1853	Capture of Lucknow -	Sir J. Outram -	Calcutta Gazette, 14 April 1858	
Lieut.-Col. F. Burton -	97th Foot -	30 Aug. 1839	Operations of the Jounpore Field Force.	Brigadier-General Franks -	Calcutta Gazette, 28 April 1858	
Major C. R. Butler -	20th Foot -	10 Jan. 1842	Operations of the Jounpore Field Force.	Brigadier-General Franks -	Calcutta Gazette, 28 April 1858	Lieut.-Col., London Gaz., 26 April, 1859.
Major R. Bickersstaff -	6th Dragoon Guards -	8 Nov. 1844	Operations in Rohileund - Relief of Shahjehanpore - Operations of the Shahjehanpore Field Force.	Sir C. Campbell - Brigadier-General J. Jones - ditto - Brigadier Taylor.	Calcutta Gazette, 26 May 1858 - ditto - 2 June " - ditto - 21 July "	Lieut.-Col., London Gaz., 16 Nov. 1858.
Captain T. Bott -	6th Dragoon Guards -	18 April 1851	Action near Nuggeneah - Action near Bareilly - Action near Melundi -	Brigadier-General J. Jones - ditto - Lieutenant-Colonel J. Brind	Calcutta Gazette, 2 June 1858 - ditto - 5 June " - ditto - 29 Dec. "	Major, London Gazette, 16 Nov. 1858.
Captain E. Bowles -	60th Rifles -	14 Aug. 1846	Action near Bareilly -	Brigadier-General J. Jones -	Calcutta Gazette, 5 June 1858	
Capt. Hon. J. H. M. Browne -	80th Foot -	27 Feb. 1846	Action near Ghurrah -	Major W. Middleton -	Calcutta Gazette, 16 June 1858	
Captain W. B. Browne -	81st Foot -	16 Aug. 1842	Ensuffize Campaign -	Sir Sydney Cotton -	Calcutta Gazette, 16 June 1858	
Captain W. D. Bushe -	7th Hussars -	27 Feb. 1846	Action near Nawabgunge -	Sir J. Hope Grant -	Calcutta Gazette, 10 July 1858	Major, London Gazette, 16 November 1858. Lieut.-Col., 26 April 1859.
Major T. B. Butt -	79th Foot -	3 April 1840	Operations of the Shahjehanpore Field Force.	Brigadier-General J. Jones -	Calcutta Gazette, 21 July 1858	Lieut.-Col., London Gaz., 26 April 1859.

Captain W. D'U. Blyth	14th Dragoons	-	22 Oct. 1847	Capture of Koonch	-	Sir Hugh Rose	-	Calcutta Gazette, 11 Aug. 1858
Surgeon A. Barclay	43d Foot	-	22 Dec. 1843	Action at Sahao	-	Major-General Whitlock Brigadier J. MacDuff.	-	Calcutta Gazette, 6 Oct. 1858
Lieut. J. Budgen	95th Foot	-	3 Nov. 1854	Capture of the Fort of Powrie - Operations before Gwalior - Capture of Gwalior -	-	Sir Robert Napier Lieut.-Col. J. A. R. Raines Sir Hugh Rose	-	Calcutta Gazette, 6 Oct. 1858 - ditto - 30 Oct. " - ditto - 23 Feb. 1859
Lieut. J. Bodkin	Military Train	-	20 Feb. 1857	Action near Doonraon Operations in Behar -	-	Captain H. Nason Brigadier J. Douglas	-	Calcutta Gazette, 13 Oct. 1858 - ditto - 5 Jan. 1859
Captain M. Browne	13th Foot	-	24 Feb. 1843	Action at Bansee	-	Brigadier T. J. Fischer	-	Calcutta Gazette, 27 Oct. 1858
Lieut. J. D. Brockman	80th Foot	-	10 Aug. 1855	Operations before Gwalior Capture of Gwalior -	-	Lieut.-Col. J. A. R. Raines Sir Hugh Rose	-	Calcutta Gazette, 30 Oct. 1858 - ditto - 23 Feb. 1859
Major E. G. Bulwer	23d Foot	-	21 Aug. 1849	Action at Solimpore	-	Sir C. Campbell Brigadier J. Chute. Colonel F. Eveleigh	-	Calcutta Gazette, 10 Nov. 1858 - ditto - 19 Jan. 1859
Captain R. Bethune	92d Foot	-	17 Jan. 1845	Action near Rajgurnh Action near Mungrowlie - Action near Chupra Burade	-	Major-General J. Michel - ditto - Colonel C. H. Somersset	-	Calcutta Gazette, 24 Nov. 1858 - ditto - 11 Dec. " - ditto - 16 Mar. 1859
Major B. Blennerhasset	71st Foot	-	18 Mar. 1856	Action near Rajgurnh	-	Major-General J. Michel	-	Calcutta Gazette, 24 Nov. 1858
Lieutenant T. Burke	88th Foot	-	15 Mar. 1855	Capture of the Fort of Birwa	-	Brigadier G. R. Barker	-	Calcutta Gazette, 27 Nov. 1858
Major W. Butler	60th Rifles	-	19 Sept. 1834	Operations in Behar	-	Brigadier J. Douglas	-	Calcutta Gazette, 5 Jan. 1859
Captain G. C. Bartholomew	10th Foot	-	17 May 1850	Operations in Behar	-	Brigadier J. Douglas	-	Calcutta Gazette, 5 Jan. 1859
Captain C. F. Browne	35th Foot	-	19 May 1843	Operations in Behar	-	Brigadier J. Douglas	-	Calcutta Gazette, 5 Jan. 1859
Lieutenant F. T. Blunt	12th Lancers	-	4 Aug. 1854	Action at Larcherra	-	Lieut.-Col. T. G. A. Oakes	-	Calcutta Gazette, 19 Jan. 1859
Major C. Beamish	35th Foot	-	26 April 1831	Operations in the Kymore Hills	-	Brigadier J. Douglas	-	Calcutta Gazette, 5 Feb. 1859
Lieut. C. E. Buckley	Rifle Brigade	-	9 Mar. 1855	Capture of Calpee	-	Sir Hugh Rose	-	Calcutta Gazette, 2 Mar. 1859
Assist. Surgeon T. S. Barry	86th Foot	-	22 Feb. 1855	Capture of Calpee	-	Sir Hugh Rose - Brigadier C. S. Stuart.	-	Calcutta Gazette, 2 Mar. 1859
Lieut. W. H. S. Beamish	14th Dragoons	-	1 Dec. 1854	Action at Diapoorra	-	Major J. Forbes	-	Calcutta Gazette, 2 Mar. 1859
Captain T. Barrett	14th Dragoons	-	11 Dec. 1846	Pursuit of Rebels from Calpee	-	Major R. H. Gall	-	Calcutta Gazette, 2 Mar. 1859
Captain E. Boyd	13th Foot	-	29 Dec. 1843	Action near Bhanpore	-	Captain M. Browne	-	Calcutta Gazette, 9 Mar. 1859

Lieut.-Col. London Gaz.,
26 April 1859.
C. B., 17 May 1859.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service, during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Major H. Buck	53d Foot	28 July 1844	Operations in the Trans-Gogra districts of Oude	Lieut.-Col. J. P. B. Walker	Calcutta Gazette, 25 May 1859	Major, London Gazette, 20 July 1858.
Lieut. J. C. Bell	53d Foot	11 Dec. 1857	Action near Balapoor	Lieut.-Col. G. Gordon	Calcutta Gazette, 11 June 1859	
Captain W. Brookes	75th Foot	11 Jan. 1833	Siege of Delhi	Sir A. Wilson	Letter from Governor General, dated 5 March 1858.	Major, London Gazette, 19 January 1858.
Colonel George Campbell	52d Foot	6 June 1823	Siege and Capture of Delhi	Sir A. Wilson	Calcutta Gazette, 9 Oct. & 7 Nov. 1857.	C. B., London Gazette, 22 January 1858.
Assist.-Surgeon J. T. Clifford	9th Lancers	-	Siege of Delhi	Sir A. Wilson	Calcutta Gazette, 7 Nov. 1857	
Colonel W. N. Custance	6th Dragoon Guards	11 Oct. 1831	Capture of Delhi	Brigadier Hope Grant	Calcutta Gazette, 7 Nov. 1857	C. B., London Gazette, 22 January 1858.
			Battle of Ghazee-ood-deen-Nuggur.	Brigadier A. Wilson	- ditto - 5 Dec. "	
			Action near Bun-ke-gaon	Sir Thomas Seaton	- ditto - 17 Nov. "	
			Action at Mittoolee	Brigadier C. Troup	- ditto - 22 Dec. "	
Captain C. K. Crosse	52d Foot	12 July 1850	Capture of Delhi	Colonel G. Campbell	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 19 January 1858.
Colonel G. Congreve	29th Foot	8 April 1825	Siege of Delhi	Sir H. Barnard and Major-Gen. Reed.	Calcutta Gazette, 5 Dec. 1857	
Lieut.-Col. Hon. R. Curzon	Grenadier Guards	13 Dec. 1844	Siege of Delhi	Sir H. Barnard and Major-Gen. Reed.	Calcutta Gazette, 5 Dec. 1857	C. B., London Gazette, 22 January 1858.
Capt. Sir E. Campbel, Bart.	60th Rifles	2 July 1841	Siege of Delhi	Major Reid	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 19 January 1858.
Lieut.-Colonel W. Case	32d Foot	10 Feb. 1832	Defence of Lucknow	Brigadier Inglis	Calcutta Gazette, 9 Dec. 1857	
Lieutenant H. Cooke	32d Foot	15 June 1855	Defence of Lucknow	Brigadier Inglis	Calcutta Gazette, 9 & 23 Dec. 1857.	
Lieut. James Clery	32d Foot	18 Jan. 1856	Defence of Lucknow	Brigadier Inglis	Calcutta Gazette, 9 Dec. 1857	
Lieut. J. W. Charlton	32d Foot	8 July 1856	Defence of Lucknow	Brigadier Inglis	Calcutta Gazette, 9 Dec. 1857	
Brigadier Crawford	Royal Artillery	19 May 1828	Second Relief of Lucknow	Sir C. Campbell	Calcutta Gazette, 11 Dec. 1857	C. B., London Gazette, 24 March 1858.
			Attack on Cawnpore by the Gwalior Mutineers.	- ditto -	- ditto - 24 Dec. "	

Captain J. H. Cox	-	75th Foot	-	10 Oct. 1834	Second Relief of Lucknow Action at Khujwa - Attack on Cawnpore by the Gwalior Mutineers.	-	Sir C. Campbell - Captain Peel, R. N. Sir C. Campbell.	-	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. "	Major, London Gazette, 19 January 1858. Lieut.-Col., 26 April 1859.
Colonel R. P. Campbell	-	90th Foot	-	16 June 1837	Action at Serai Ghât Capture of Lucknow - Operations in Rohileund Action at Mittoulee	-	Brig. Gen. Hope Grant. Sir E. Lugard Sir C. Campbell - Brigadier C. Troup	-	- ditto - 14 April 1858 - ditto - 26 May " - ditto - 22 Dec. "	
Captain E. Currie	-	84th Foot	-	8 Aug. 1845	Defence of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 23 Dec. 1857	
Brigadier W. Campbell	-	2d Dragoon Guards	-	6 Jan. 1832	Action at Cawnpore	-	Brig. Gen. Havelock	-	London Gazette, 13 Oct. 1857	Killed.
Captain A. J. Clerke	-	Royal Engineers	-	2 May 1847	Capture of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 14 April 1858	C. B., London Gazette, 27 July 1858.
Lieut. E. C. Cuthbert	-	Royal Artillery	-	11 April 1854	Capture of Lucknow	-	Sir J. Outram Brigadier R. Napier.	-	Calcutta Gazette, 14 April 1858	Killed.
Captain J. R. J. Coles	-	9th Lancers	-	2 Sept. 1836	Action at Selimpore Action near Beera	-	Sir J. Outram Sir A. Wilson. Major E. G. Bulwer Colonel F. Eveleigh	-	- ditto - 10 Nov. " - ditto - 19 Jan. 1859	
Lieut.-Col. A. Cameron	-	42d Foot	-	24 Feb. 1832	Capture of Lucknow Capture of the Fort of Rooya Operations in Rohileund	-	Sir J. Outram Brig. Gen. R. Walpole - ditto - Sir Colin Campbell Brig. Gen. J. Jones	-	Calcutta Gazette, 14 April 1858 - ditto - 5 May " - ditto - 8 May " - ditto - 26 May " - ditto - 21 July "	Major, London Gazette, 20 July 1858.
Captain S. M. Clarke	-	42d Foot	-	23 Nov. 1849	Capture of Lucknow	-	Sir E. Lugard	-	Calcutta Gazette, 14 April 1858	C. B., London Gazette, 27 July 1858.
Captain G. Clerk	-	Military Train	-	5 Dec. 1851	Capture of Lucknow	-	Sir C. Campbell	-	Governor General's letter, dated 5 April 1858.	
Captain J. McC. Campbell	-	Royal Artillery	-	27 June 1848	Capture of Lucknow Capture of the Fort of Birwa	-	Sir A. Wilson Brig. G. R. Barker	-	Calcutta Gazette, 14 April 1858 - ditto - 27 Nov. "	Major, London Gazette, 26 April 1859.
Midshipn. Lord A. P. Clinton	-	Royal Navy	-	-	Capture of Lucknow	-	Sir W. Peel, R. N.	-	Calcutta Gazette, 14 April 1858	
Midshipman E. J. Church	-	Royal Navy	-	-	Capture of Lucknow	-	Sir W. Peel, R. N.	-	Calcutta Gazette, 14 April 1858	
Major C. R. Chichester	-	97th Foot	-	31 Mar. 1846	Operations of the Jounpore Field Force.	-	Brig. Gen. Franks	-	Calcutta Gazette, 28 April 1858	

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Major J. W. Cox	13th Foot	26 June 1838	Action near Jahmoulee	Colonel Rowcroft	Calcutta Gazette, 5 May 1858	C. B., London Gazette, 17 May 1859.
			Action at Nuggur	ditto	ditto - 19 May	
			Action at Amarah	ditto	ditto - 14 July	
			Action at Belwa	ditto	ditto - 11 Aug.	
			Action at Debreheah	ditto	ditto - 20 Oct.	
			Action at Doonureagunge	ditto	ditto - 19 Jan. 1859	
			Action at Bururiah	ditto	ditto - 26 Jan.	
Lieut. J. D. Collum	37th Foot	9 July 1852	Action near Azinghur	Col. W. L. Dames	Calcutta Gazette, 5 May 1858	Major, London Gazette, 14 June 1859.
Major H. H. Crealock	90th Foot	13 Oct. 1848	Operations in Rohilcund Oude Campaign	Sir C. Campbell Lord Clyde	Calcutta Gazette, 26 May 1858 ditto - 26 Jan. 1859	
Captain Sir C. F. W. Cuffe, Bart.	66th Foot	16 May 1851	Oude Campaign	Commander in Chief	Bengal Military Letter, No. 43 of 1859.	
Captain F. E. Cox	Royal Engineers	6 Aug. 1846	Operations in Rohilcund	Sir C. Campbell	Calcutta Gazette, 26 May 1858	
Lieut. A. Cassidy	78th Foot	17 Nov. 1848	Operations in Rohilcund	Sir C. Campbell	Calcutta Gazette, 26 May 1858	
Captain L. S. Cotton	97th Foot	8 Sept. 1846	Eusuffie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Captain W. Cooper	70th Foot	5 June 1843	Eusuffie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	V. C., London Gazette, 24 Dec. 1858.
Lieut. H. S. Cochrane	86th Foot 16th and 7th Foot.	13 April 1849	Action near Jhansi Action near Sypoor	Brig. C. S. Stuart Sir Robert Napier	Calcutta Gazette, 14 July 1858 ditto - 16 Feb. 1859	
Lieut. F. P. Campbell	79th Foot	3 Nov. 1854	Operations of the Shahjehan- pore Field Force. Action near Nanpara	Brig. Gen. J. Jones, and Brig. Taylor, Brig. A. Horsford	Calcutta Gazette, 21 July 1858 ditto - 8 June 1859	
Captain R. S. Colls	32d Foot	14 Feb. 1840	Operations of the Soraon Field Force.	Brig. F. Berkeley	Calcutta Gazette, 11 Aug. 1858	
Captain T. H. Cockburn	43d Foot	6 Mar. 1840	Capture of Koonch Capture of Gwalior Capture of Calpee	Sir Hugh Rose ditto ditto	Calcutta Gazette, 11 Aug. 1858 ditto - 23 Feb. 1859 ditto - 2 Mar.	
Captain F. M. Colville	43d Foot	14 Aug. 1850	Action at Kirwie	Brig. T. D. Carpenter	Calcutta Gazette, 22 Sept. 1858	Major, London Gazette, 26 April 1859.

Lieut. J. N. Crealock	-	95th Foot	-	13 Oct. 1854	Capture of the Fort of Powrie Operations before Gwalior	-	Sir Robert Napier Lieut. Col. J. A. R. Raines	-	Calcutta Gazette, 6 Oct. 1858 - ditto - 30 Oct. " - ditto - 23 Feb. 1859
Assistant Surgeon J. Clarke	-	95th Foot	-	13 Dec. 1853	Operations before Gwalior Capture of Gwalior	-	Lieut. Col. J. A. R. Raines Sir Hugh Rose	-	Calcutta Gazette, 30 Oct. 1858 - ditto - 23 Feb. 1859
Lieut. C. H. Cox	-	60th Rifles	-	26 Dec. 1856	Action at Mehnai	-	Lieut. Col. J. Brind	-	Calcutta Gazette, 29 Dec. 1858
Lieut. Col. J. D. Carmichael	-	32d Foot	-	12 July 1859	Action near Daodpore	-	Brig. A. Horsford	-	Calcutta Gazette, 24 Nov. 1858
Capt. P. A. W. Carnegie	-	2d Dragoon Guards	-	16 Dec. 1853	Capture of the Fort of Birwa Action at Jamo	-	Brig. G. R. Barker - ditto	-	Calcutta Gazette, 27 Nov. 1858
Lieut. S. Calvert	-	2d Dragoon Guards	-	9 Oct. 1855	Capture of the Fort of Birwa Action at Jamo	-	Brig. G. R. Barker - ditto	-	Calcutta Gazette, 27 Nov. 1858
Lieut. C. W. Cragg	-	Rifle Brigade	-	2 Mar. 1855	Capture of the Fort of Birwa	-	Brig. G. R. Barker	-	Calcutta Gazette, 27 Nov. 1858
Lieut. W. Corbett	-	Military Train	-	20 Feb. 1857	Operations in Behar	-	Brig. J. Douglas	-	Calcutta Gazette, 5 Jan. 1859
Surgeon J. W. Chambers	-	35th Foot	-	4 Oct. 1839	Operations in Behar	-	Brig. J. Douglas	-	Calcutta Gazette, 5 Jan. 1859
Major G. Chetwode	-	8th Hussars	-	8 May 1840	Action near Sindwaho Action at Kota-ka-Serai Capture of Gwalior	-	Major Gen. J. Michel Sir Hugh Rose Brig. M. W. Smith	-	Calcutta Gazette, 19 Jan. 1859 - ditto - 23 Feb. 1859
Captain A. W. Cameron	-	92d Foot	-	6 Dec. 1844	Action near Sindwaho	-	Major Gen. J. Michel	-	Calcutta Gazette, 19 Jan. 1859
Captain C. F. Clifton	-	12th Lancers	-	31 May 1844	Action at Larchera Action near Oodeypore	-	Lieut. Col. T. G. A. Oakes Major Gen. Whitlock Brig. F. Wheeler	-	Calcutta Gazette, 19 Jan. 1859 - ditto - 25 May 1859
Captain G. G. Clowes	-	8th Hussars	-	11 Mar. 1853	Action at Oodeypore	-	Brig. W. Parke	-	Calcutta Gazette, 26 Jan. 1859
Colonel S. T. Christie	-	80th Foot	-	22 Jan. 1836	Oude Campaign	-	Lord Clyde	-	Calcutta Gazette, 26 Jan. 1859
Colonel R. D. Campbell	-	71st Foot	-	22 Oct. 1833	Capture of Gwalior Capture of Calpee	-	Sir Robert Napier Sir Hugh Rose	-	Calcutta Gazette, 23 Feb. 1859 - ditto - 2 Mar. 1859
Lieut. F. G. Coleridge	-	42d Foot	-	11 Jan. 1856	Operations in Rohileund	-	Brig. Gen. R. Walpole	-	Calcutta Gazette, 2 Mar. 1859
Lieut. R. J. Cochrane	-	34th Foot	-	14 July 1854	Operations on Nepal Frontier Operations in Nepal Hills	-	Col. R. D. Kelly - ditto	-	Calcutta Gazette, 23 April 1859 - ditto - 4 May 1859
Lieut. Col. J. Cormick	-	20th Foot	-	27 Aug. 1841	Action near Gondah	-	Lord Clyde and Governor Gen.	-	Calcutta Gazette, 18 May 1859

C. B., London Gazette,
17 May 1859.Lieut. Col. London Gaz.,
4 May 1860.Major, London Gazette,
7 Oct. 1859.C. B., London Gazette,
17 May 1859.C. B., London Gazette,
22 March 1859.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Services for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Captain G. L. Carmichael -	95th Foot -	15 Dec. 1848	Pursuit and dispersion of rebels under Rao Sahib.	Colonel R. De Salis -	Calcutta Gazette, 21 May 1859	Major, London Gazette, 13 December 1859.
Captain G. H. Cox -	53d Foot -	17 April 1842	Action near Nanpara -	Lieut. Col. G. Gordon -	Calcutta Gazette, 11 June 1859	
Major Gen. S. J. Cotton -	10th Foot -	19 April 1810	Eusuffzai Campaign -	Sir C. Campbell -	London Gazette, 10 Aug. 1858	K. C. B., London Gazette, 24 March 1858.
Captain G. D. D. Cleveland	98th Foot -	10 May 1844	Action near Musha -	Col. Holdich - Major Vaughan.	Calcutta Gazette, 27 July 1859	
Lieut. Col. Lord Dunkellin	Coldstream Guards	26 Mar. 1846	Taking of Bushire - Capture of Mohumra -	Major Gen. F. Stalker Sir James Outram -	Calcutta Gazette, 7 Jan. 1857 - - ditto - 14 Mar. " - - ditto - 25 April "	
Colonel J. L. Dennis -	52d Foot -	25 April 1828	Siege of Delhi -	Sir A. Wilson -	Calcutta Gazette, 7 Nov. 1857	
Captain W. Drysdale -	9th Lancers -	29 Dec. 1835	Capture of Delhi - Battle of Bolundshuhur -	Brig. Hope Grant - Colonel Greathead and Major Overy.	Calcutta Gazette, 7 Nov. 1857 - - ditto - 24 Dec. "	Major, London Gazette, 19 January 1858. C. B., 18 June 1858.
Lieut. Col. C. C. Deacon -	61st Foot -	28 Aug. 1835	Operations near Delhi - Siege and Capture of Delhi -	Brig. Hope Grant - Brig. Longfield - Brig. Showers - Sir A. Wilson -	- - ditto - 24 Feb. 1858 Calcutta Gazette, 7 Nov. 1857 - - ditto - 5 Dec. " - - ditto - 13 Feb. 1858	C. B., London Gazette, 22 January 1858.
Captain E. S. F. G. Dawson	93d Foot -	25 Nov. 1845	Second Relief of Lucknow -	Sir C. Campbell -	Calcutta Gazette, 11 Dec. 1857	Major, London Gazette, 24 March 1858.
Captain H. H. Day -	88th Foot -	6 June 1854	Attack on Cawnpore by the Gwalior Mutineers.	Major Gen. Windham -	Calcutta Gazette, 24 Dec. 1857	
Major Gen. J. E. Dupuis -	Royal Artillery -	13 Feb. 1825	Attack on Cawnpore by the Gwalior Mutineers.	Major Gen. Windham - Sir C. Campbell.	Calcutta Gazette, 24 Dec. 1857	
Surgeon R. Domenichetti -	75th Foot -	3 April 1846	Defence e Alumbegh -	Major McIntyre -	Calcutta Gazette, 17 Feb. 1858	
Lieut. Col. D'Aguilar -	Royal Artillery -	16 June 1838	Operations of the Jhanpore Field Force. Capture of Lucknow -	Brig. Gen. Franks - Sir J. Outram - Sir A. Wilson. Sir J. Hope Grant.	Calcutta Gazette, 20 Feb. 1858 - - ditto - 14 April "	

Dr. Dickenson -	-	Royal Navy -	-	-	-	Action near Phoolpore	-	Col. Rowcroft -	-	Calcutta Gazette, 17 Mar. 1858	K. C. B., London Gazette, 17 May 1859.
Brigadier J. Douglas	-	79th Foot -	-	6 Sept. 1833	-	Action near Almorah	-	- ditto -	-	- ditto - 31 Mar. "	
	-	-	-	-	-	Action near Jahmoulee	-	- ditto -	-	- ditto - 5 May "	
	-	-	-	-	-	Capture of Lucknow	-	Sir C. Campbell -	-	Calcutta Gazette, 14 April 1858	
	-	-	-	-	-	Operations of the Azinghur Field Force.	-	Sir J. Outram.	-	- ditto - 19 May and 30 June 1858.	
	-	-	-	-	-	Capture of Lucknow	-	Brig. Gen. R. Walpole.	-	Calcutta Gazette, 14 April 1858	Major, London Gazette, 20 July 1858.
	-	-	-	-	-	Capture of Lucknow	-	Sir E. Lugard -	-	Calcutta Gazette, 14 April 1858	Major, London Gazette, 20 July 1858.
	-	-	-	-	-	Capture of Lucknow	-	Sir A. Wilson -	-	Calcutta Gazette, 14 April 1858	
	-	-	-	-	-	Capture of Lucknow	-	Sir A. Wilson -	-	Calcutta Gazette, 14 April 1858	
	-	-	-	-	-	Operations of the Roorkee Field Force.	-	Brig Gen. J. Jones -	-	- ditto - 15 May "	
	-	-	-	-	-	Action near Nugeenah	-	- ditto -	-	- ditto - 2 June "	
	-	-	-	-	-	Action near Bareilly	-	- ditto -	-	- ditto - 5 June "	
	-	-	-	-	-	Operations of the Shajehanpore Field Force.	-	- ditto -	-	- ditto - 21 July "	
	-	-	-	-	-	Action near Azinghur	-	Col. Lord M. Kerr -	-	Calcutta Gazette, 5 May 1858	Major, London Gazette, 14 June 1859.
	-	-	-	-	-	Oude Campaign -	-	Lord Clyde -	-	- ditto - 26 Jan. 1859	
	-	-	-	-	-	Capture of Lucknow	-	Sir C. Campbell -	-	Governor General's Letter, dated 5 April 1858.	Major, London Gazette, 20 July 1858.
	-	-	-	-	-	Action at Kukerowlee	-	Col. H. R. Jones -	-	Calcutta Gazette, 26 May 1858	
	-	-	-	-	-	Capture of the Fort of Garakota	-	Sir Hugh Rose -	-	Governor General's Letter, dated 12 Nov. 1858.	
	-	-	-	-	-	Capture of Jhansi -	-	Sir Hugh Rose -	-	Calcutta Gazette, 9 June 1858	
	-	-	-	-	-	Capture of Jhansi -	-	Brig. C. S. Stuart.	-	Governor General's Letter, dated 12 Nov. 1858.	
	-	-	-	-	-	Action at Sahao -	-	Sir Hugh Rose -	-	Calcutta Gazette, 6 Oct. 1858	
	-	-	-	-	-	Capture of Rampoor Kussiah	-	Major Gen. Whitlock	-	Calcutta Gazette, 11 Dec. 1858	
	-	-	-	-	-	Action at Mehndi -	-	Brig. J. MacDuff.	-	Calcutta Gazette, 29 Dec. 1858	
	-	-	-	-	-	Operations in Behar	-	Brig. E. R. Wetherall -	-	Calcutta Gazette, 5 Jan. 1859	
	-	-	-	-	-		-	Lieut. Col. J. Brind -	-		
	-	-	-	-	-		-	Brig. J. Douglas -	-		

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Colonel R. De Salis -	8th Hussars -	17 Dec. 1830	Action near Sindwaho - Action near Koondrye - Pursuit and dispersion of rebels under Rao Sahib.	Major Gen. J. Michel - Brig. M. W. Smith. Sir Robert Napier -	Calcutta Gazette, 19 Jan. 1859 - ditto - 21 May 1859	
Captain Viscount Dangan -	Coldstream Guards	23 July 1832	Oude campaign -	Lord Clyde -	Calcutta Gazette, 26 Jan. 1859	Major, London Gazette, 16 August 1859.
Captain J. G. C. Dishrowe	43d Foot -	2 Feb. 1846	Action at Punwarce - Action near Oodeypore -	Major Gen. Whitlock - ditto -	Calcutta Gazette, 9 Feb. 1859 - ditto - 25 May 1859	
Colonel M. G. Dennis -	60th Rifles -	9 May 1826	Operations in Rohilcund -	Lord Clyde -	Calcutta Gazette, 2 Mar. 1859	C. B., London Gazette, 17 May 1859.
Major M. Dillon -	Rifle Brigade	18 Mar. 1843	Action at Sakta Ghat - Action near Toolseepore -	Brig. A. Horsford - ditto -	Calcutta Gazette, 16 Mar. 1859 - ditto - 27 Apr. 1859	
Captain J. A. Dalzell -	53d Foot -	30 Jan. 1847	Operations in the Trans-Gogra districts of Oude.	Lieut. Col. J. P. B. Walker - Major J. Buck,	Calcutta Gazette, 25 May 1859	Major, London Gazette, 26 April 1859.
Captain T. C. Dunbar -	75th Foot -	1 April 1842	General service during Mutiny	Commander in Chief -	Governor General's Letter, dated 11 Jan. 1859.	Major, London Gazette, 16 November 1858.
Captain B. Drew -	75th Foot -	7 Mar. 1845	General Service during Mutiny	Commander in Chief -	Governor General's Letter, dated 11 Jan. 1859.	Major, London Gazette, 26 April 1859.
Lieut. John Edmonstone -	32d Foot -	15 Oct. 1850	Defence of Lucknow -	Brig. Inglis -	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
Lieut. Colonel J. A. Ewart -	93d Foot -	27 July 1838	Second Relief of Lucknow -	Sir C. Campbell -	Calcutta Gazette, 11 Dec. 1857	C. B., London Gazette, 24 March 1858. A. D. C. to the Queen, and Colonel, 26 April 1859.
Surgeon R. C. Elliot -	Royal Artillery -	7 June 1839	Attack on Cawnpore by the Gwalior Mutineers.	Major Gen. Windham Major Gen. Dupuis.	Calcutta Gazette, 24 Dec. 1857	
Lieut. Evans -	9th Lancers -	8 Dec. 1858	Siege of Delhi -	Major Brind -	Calcutta Gazette, 23 Jan. 1858.	

Lieut.-Colonel F. English	53d Foot	-	22 Mar. 1833	Capture of Meerungunge	Sir J. Hope Grant	-	Calcutta Gazette, 24 Mar. 1858
Brigadier F. C. Eveleigh	20th Foot	-	20 Dec. 1833	Capture of Lucknow	Sir E. Lugard	-	- ditto - 14 Apr. "
Ensign W. Edgeworth	8th Foot	-	22 May 1857	Action at Koorsee	Sir J. Hope Grant	-	- ditto - 21 Apr. "
Lieut. W. H. Eccles	Rifle Brigade	-	12 Feb. 1855	Capture of Lucknow	Sir C. Campbell	-	Calcutta Gazette, 14 Apr. 1858
Lieut. E. Everett	79th Foot	-	1 Mar. 1855	Operations of the Jounpore Field force.	Brig. Gen. Franks.	-	- ditto - 28 Apr. 1858
Captain C. W. Earle	Rifle Brigade	-	24 Dec. 1846	Oude campaign	Lord Clyde	-	- ditto - 26 Jan. 1859
Captain E. J. Ellerman	98th Foot	-	10 Feb. 1837	Siege of Delhi	Sir A. Wilson	-	Governor General's Letter, dated 5 March 1858.
Lieut. J. F. Everett	18th Foot	-	14 May 1853	Capture of Lucknow	Sir J. Outram	-	Calcutta Gazette, 14 Apr. 1858
Lieut. J. B. Edwards	Royal Engineers	-	17 Feb. 1854	Capture of the Fort of Rooya	Brig. Gen. R. Walpole.	-	- ditto - 5 May "
Captain F. G. Elkington	35th Foot	-	4 Sept. 1840	Action at Allahgunge	- ditto -	-	- ditto - 8 May "
Major J. H. F. Elkington	6th Foot	-	28 Aug. 1846	Operations in Rohilcund	Sir C. Campbell	-	- ditto - 26 May "
Captain C. D. Ellis	60th Rifles	-	17 Jan. 1851	Capture of Lucknow	Sir J. Outram	-	Calcutta Gazette, 14 Apr. 1858
Captain F. L. Edridge	20th Foot	-	19 Feb. 1855	Capture of Lucknow	Sir C. Campbell	-	Governor General's Letter, dated 5 April 1858.
Lieut. R. A. Eyre	53d Foot	-	1 June 1855	Enuffie campaign	Sir Sydney Cotton	-	Calcutta Gazette, 16 June 1858
Captain J. French	9th Lancers	-	13 Dec. 1842	Action at Sirsaie	Colonel J. Byng	-	Calcutta Gazette, 21 July 1858
				Capture of Koonch	Sir Hugh Rose	-	Calcutta Gazette, 11 Aug. 1858
				Capture of Calpee	- ditto -	-	- ditto - 2 Mar. 1859
				Action near Korisauth	Lieut. Col. J. M. Walter	-	Calcutta Gazette, 6 Oct. 1858
				Action near Rajgurrh	Major Gen. J. Michel	-	Calcutta Gazette, 24 Nov. 1858
				Action near Mungrowlie	- ditto -	-	- ditto - 11 Dec. "
				Action near Sindwaho	- ditto -	-	- ditto - 19 Jan. 1859
				Action at Mehndi	Lieut. Col. J. Brind	-	Calcutta Gazette, 29 Dec. 1858
				Action near Gondah	Lieut. Col. J. Cornick	-	Calcutta Gazette, 18 May 1859
				Action near Nanpara	Lieut. Col. G. Gordon	-	Calcutta Gazette, 11 June 1859
				Action near Balapoor.		-	
				Capture of Delhi	Brig. Hope Grant	-	Calcutta Gazette, 7 Nov. 1857

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of H. r. Majesty's Service—continued.</i>						
Lieut. Fitzgerald	75th Foot	29 Mar. 1844	Capture of Delhi	Captain Brookes	Calcutta Gazette, 7 Nov. 1857	Killed in the assault.
Captain Richard Freer	27th Foot	22 May 1846	Siege of Delhi	Brig. Showers	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 26 April 1859.
Lieut. C. M. Foster	32d Foot	18 April 1851	Defence of Lucknow	Brig. Inglis	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
Lieut. A. Ford	Royal Artillery	24 Sept. 1855	Second Relief of Lucknow Defence of the Alumbagh	Sir C. Campbell Sir J. Outram	Calcutta Gazette, 11 Dec. 1857 ditto - 10 Mar. 1858	
Captain W. F. G. Forster	1st West India Regiment.	8 July 1851	Second Relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers.	Sir C. Campbell - ditto	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. "	
Colonel W. R. Faber	35th Foot	10 April 1826	Attack on Cawnpore by the Gwalior Mutineers. Action at Serai Ghat.	Sir C. Campbell Brig. Gen. Hope Grant.	Calcutta Gazette, 24 Dec. 1857	
Lieut. Col. W. A. Fyers	Rifle Brigade	17 Oct. 1834	Attack on Cawnpore by the Gwalior Mutineers.	Sir C. Campbell Major Gen. Mansfield.	Calcutta Gazette, 24 Dec. 1857	C. B., London Gazette, 18 June 1858.
Captain G. N. Fendall	53d Foot	11 Dec. 1846	Capture of Meerungunge Capture of Lucknow	Sir J. Hope Grant Sir E. Lugard	Calcutta Gazette, 24 Mar. 1858 ditto - 14 April "	Major, London Gazette, 24 March 1858.
Brig. Gen. T. H. Franks, c.b.	10th Foot	7 July 1825	Capture of Lucknow	Sir C. Campbell	Calcutta Gazette, 14 April 1858	Major Gen., London Gaz., 20 July 1858. K. C. B., 27 July 1858.
Lieut. M. H. Fitzmaurice	Royal Artillery	22 Dec. 1852	Capture of Lucknow	Sir J. Outram Sir A. Wilson.	Calcutta Gazette, 14 April 1858	
Lieut. Col. W. Fenwick	10th Foot	26 Dec. 1834	Capture of Lucknow Operations of the Jounpore Field Force.	Brig. Gen. Franks - ditto	Calcutta Gazette, 14 April 1858 - ditto - 28 "	C. B., London Gazette, 27 July 1858.
Captain Hon. J. Fiennes	7th Hussars	22 Nov. 1850	Action at Barree Action near Nawabgunge	Sir J. Hope Grant - ditto	Calcutta Gazette, 26 May 1858 - ditto - 10 July "	Major, London Gazette, 20 July 1858.
Captain T. Fenwick	Royal Engineers	18 June 1835	Capture of Jhansi Capture of Kooneh Capture of Calpee	Sir Hugh Rose - ditto Brig. C. S. Stuart	Calcutta Gazette, 9 June 1858 - ditto - 11 Aug. " - ditto - 2 Mar. 1859	

Lieut. G. Fowler	-	86th Foot	-	-	8 July 1856	Capture of Jhansi	-	Sir Hugh Rose - Brig. C. S. Stuart.	-	Calcutta Gazette, 9 June 1858	
Captain F. Fane	-	87th Foot	-	-	27 Aug. 1841	Evsuffzie Campaign	-	Sir Sydney Cotton	-	Calcutta Gazette, 16 June 1858	
Captain T. S. P. Field	-	Royal Artillery	-	-	27 Nov. 1848	Capture of the Fort of Loharee	-	Major Gall	-	Calcutta Gazette, 23 June 1858	Major, London Gazette, 4 November, 1859.
	-		-	-		Capture of Koonch	-	Sir Hugh Rose	-	- ditto - 11 Aug.	"
	-		-	-		Capture of the Fort of Powree	-	Sir Robert Napier	-	- ditto - 6 Oct.	"
Captain C. C. Fraser	-	7th Hussars	-	-	3 Dec. 1847	Action near Nawabgunge	-	Sir J. Hope Grant	-	Calcutta Gazette, 10 July 1858	Major, London Gazette, 16 November 1858.
Lieut. E. R. Festing	-	Royal Engineers	-	-	20 April 1855	Capture of the Fort of Powrie	-	Sir Robert Napier	-	Calcutta Gazette, 6 Oct. 1858	
	-		-	-		Action near Sypoor	-	- ditto	-	- ditto - 16 Feb. 1859	
Surgeon John Fraser	-	Rifle Brigade	-	-	20 Aug. 1841	Passage of the Goorntee	-	Sir J. Hope Grant	-	Calcutta Gazette, 13 Oct. 1858	C. B., London Gazette, 17 May 1859.
Lieut. F. R. S. Flood	-	53d Foot	-	-	21 Aug. 1849	Oude Campaign	-	Lord Clyde	-	Calcutta Gazette, 26 Jan. 1859	
Captain H. Foster	-	95th Foot	-	-	25 Nov. 1845	Pursuit of Mann Sing's Force	-	Sir Robert Napier	-	Calcutta Gazette, 20 Oct. 1858	
	-		-	-		Action at Kota-ka-Serai	-	Lieut. Col. G. H. Robertson.	-	- ditto - 23 Feb. 1859	
	-		-	-		Capture of Gwalior	-	Sir Hugh Rose	-	- ditto - 23 Feb. 1859	
	-		-	-			-	Lieut. Col. Hicks.	-		
Lieut. Pawkes	-	Naval Brigade	-	-	-	Action at Amorha	-	Brig. F. Rowcroft	-	Calcutta Gazette, 1 Dec. 1858	
	-		-	-			-	Captain F. T. Garrard.	-		
Lieut. C. R. Franken	-	Royal Artillery	-	-	23 Oct. 1854	Operations in Behar	-	Brig. J. Douglas	-	Calcutta Gazette, 5 Jan. 1859	
Maj. Hon. D. M'D. Fraser	-	Royal Artillery	-	-	11 Jan. 1843	Action near Jugdespore	-	Lieut. Col. Sir W. Russell	-	Calcutta Gazette, 12 Jan. 1859	Lieut. Col., London Gaz., 26 April 1859.
Lieut. E. J. Fryer	-	Rifle Brigade	-	-	15 June 1855	Action at Sakta Ghat	-	Brig. A. Horsford	-	Calcutta Gazette, 16 Mar. 1859	
Brig. P. P. Faddy	-	Royal Artillery	-	-	21 June 1834	Action at Kentee	-	Lord Clyde	-	Calcutta Gazette, 20 April 1859	
	-		-	-			-	Major Gen. Whitlock.	-		
Lieut. H. L. Fitzgerald	-	13th Foot	-	-	13 May 1853	Operations on Nepal Frontier	-	Colonel R. D. Kelly	-	Calcutta Gazette, 23 April 1859	
Captain F. W. Freemantle	-	Rifle Brigade	-	-	14 July 1854	Action near Rumovarpore	-	Captain G. Cleveland	-	Calcutta Gazette, 4 June 1859	
Brig. C. Franklyn	-	84th Foot	-	-	17 July 1823	Capture of Lucknow	-	Sir C. Campbell	-	Bengal Military Letter (Gov. Gen.) 5 April 1858.	C. B., London Gazette, 27 July 1858.
Captain J. Forster	-	6th Dragoon Guards	-	-	25 Aug. 1843	General service during the Mutiny.	-	Commander in Chief	-	Gov. General's Letter, dated 21 July 1858.	Major, London Gazette, 16 November 1858.

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Surgeon J. S. Furlong	42d Foot	19 Nov. 1847	Meritorious service with his regiment.	Commander in Chief	Bengal Military Letter, No. 43 of 1859.	
Captain W. R. Farmer	82d Foot	25 Feb. 1845	Action with the Gwalior Mutineers at Cawnpore.	Commander in Chief	Bengal Military Letter, No. 43 of 1859.	
Captain W. Goode	64th Foot	26 April 1844	Expedition to Ahwaz	Governor General	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 26 April 1859.
Brig. J. Hope Grant, C.B.	9th Lancers	29 Aug. 1826	Siege and capture of Delhi	Sir A. Wilson	Calcutta Gazette, 7 Nov. 1857	K. C. B., London Gazette, 22 Jan. 1858.
			Second relief of Lucknow	Sir H. Barnard	- ditto - 5 Dec. "	Major Gen., 26 Feb. 1858.
			Attack on Cawnpore by the Gwalior Mutineers.	Major General Reed	- ditto - ditto.	
			Capture of Lucknow	Sir C. Campbell	- ditto - 11 Dec. "	
			Passage of the Goomtee	- ditto -	- ditto - 24 Dec. "	
			Oude Campaign	Sir J. Outram.	- ditto - 13 Oct. "	
			Siege and capture of Delhi	Lord Clyde	- ditto - 26 Jan. 1859	
Lieut. Col. E. H. Greathed	8th Foot	22 June 1832	Second relief of Lucknow	Brig. W. Jones	Calcutta Gazette, 7 Nov. 1857	Colonel, London Gazette, 19 Jan. 1858.
			Actions at Bolundshur and Agra	Brigadier Showers	- ditto - 5 Dec. "	C. B., 22 ditto.
			Operations at Agra	Sir C. Campbell	- ditto - 11 Dec. "	
			Attack on Cawnpore by the Gwalior Mutineers.	Governor General	- ditto - 24 Dec. "	
			Siege of Delhi	Colonel H. Cotton.		
Lieut. T. Gabbett	61st Foot	26 May 1848	Siege of Delhi	Sir C. Campbell.	Calcutta Gazette, 5 Dec. 1857	
Captain A. W. Gordon	61st Foot	11 Mar. 1842	Siege of Delhi	Brig. Gen. Nicholson	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 19 Jan. 1858.
Lieut. Col. C. H. Gordon	93d Foot	24 Nov. 1835	Second relief of Lucknow	Sir C. Campbell	Calcutta Gazette, 11 Dec. 1857	C. B., London Gazette, 24 March 1858.
			Capture of Lucknow	Sir E. Lugard	- ditto - 14 April 1858	
Captain J. C. Guise	90th Foot	6 June 1845	Second relief of Lucknow	Sir C. Campbell	Calcutta Gazette, 11 Dec. 1857	Lieut. Col., London Gaz., 24 Mar. 1858.
			Action before Agra	Colonel Greathed	Calcutta Gazette, 24 Dec. 1857	V. C., 24 Dec. 1858.
Captain C. E. P. Gordon	75th Foot	13 Dec. 1833	Repelling an Attack on the Alumbagh.	Sir J. Outram	- ditto - 13 Feb. 1858	Lieut. Col., London Gaz., 19 Jan. 1858.

Surgeon J. S. Grant -	53d Foot -	25 Sept. 1846	Action at Khujwa -	Captain Peel, R.N. -	Calcutta Gazette, 24 Dec. 1857
Captain D. S. Greene	Royal Artillery -	1 May 1846	Attack on Cawnpore by the Gwalior Mutineers.	Major Gen. Windham Major Gen. Dupuis. Sir C. Campbell.	Calcutta Gazette, 24 Dec. 1857
Captain John Gordon	82d Foot -	3 Sept. 1847	Attack on Cawnpore by the Gwalior Mutineers.	Major Gen. Windham	Calcutta Gazette, 24 Dec. 1857
Cornet R. Goldsworthy	17th Lancers -	10 Mar. 1857	First relief of Lucknow -	Captain Barrow -	Calcutta Gazette, 30 Dec. 1857
Cornet W. Goldsworthy	8th Hussars -	20 Feb. 1857	First relief of Lucknow -	Captain Barrow -	Calcutta Gazette, 30 Dec. 1857
			Capture of the Fort of Powree	Sir Robert Napier	- ditto - 6 Oct. 1858
			Action near Koondrye -	ditto -	- ditto - 19 Jan. 1859
			Action at Kota-ka-Serai -	Sir Hugh Rose -	- ditto - 23 Feb. "
			Capture of Gwalior -	ditto.	- ditto - 23 Feb. "
			Pursuit and dispersion of rebels under Rao Sahib.	Brig. M. W. Smith. Col. R. de Salis -	- ditto - 21 May "
Lieutenant Grant	Royal Navy -	-	Operations of the Sarun Field Force.	Colonel Rowcroft -	Calcutta Gazette, 13 Jan. 1858
			Action near Almorah -	- ditto -	- ditto - 31 Mar. "
Brig. P. M. N. Guy -	5th Foot -	23 Sept. 1824	Capture of Lucknow -	Sir C. Campbell Sir E. Lugard.	Calcutta Gazette, 14 April 1858
Captain J. R. Gibbon	Royal Artillery -	18 Dec. 1840	Capture of Lucknow -	Sir J. Outram -	Calcutta Gazette, 14 April 1858
				Brig. Gen. R. Walpole, Sir A. Wilson.	Major, London Gazette, 20 July 1858. C. B., 22 March 1859.
Captain W. H. Goodenough	Royal Artillery -	20 June 1849	Capture of Lucknow -	Sir J. Outram -	Major, London Gazette, 20 July 1858.
			Capture of the Fort of Birwa -	Sir A. Wilson. Brig. G. R. Barker -	- ditto - 27 Nov. "
Lieut. G. H. Grey -	Rifle Brigade -	7 Dec. 1854	Capture of Lucknow -	Brig. Gen. R. Walpole Sir J. Outram.	Calcutta Gazette, 14 April 1858
Captain T. C. Gray -	Royal Marines -	19 Oct. 1841	Capture of Lucknow -	Sir A. Wilson -	Calcutta Gazette, 14 April 1859
Lieut. A. W. F. Gore	7th Hussars -	18 Oct. 1853	Capture of Lucknow -	Sir J. Hope Grant -	Calcutta Gazette, 14 April 1858
			Action at Allahgunge -	Brig. Gen. R. Walpole	- ditto - 8 May "
			Operations in Rohilcund -	Sir Colin Campbell -	- ditto - 26 May "
Lieut. W. F. F. Gordon	20th Foot -	1 May 1855	Capture of Lucknow -	Sir J. Outram -	Calcutta Gazette, 14 April 1858
Surgeon C. A. Gordon	10th Foot -	8 June 1841	Operations of the Jounpore Field Force.	Brig. Gen. Franks -	Calcutta Gazette, 28 April 1858
			- ditto - Azimghur Field Force	Sir E. Lugard -	- ditto - 30 June "

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Major R. H. Gall	14th Dragoons	3 July 1835	Capture of Jhansi - - - Capture of the Fort of Soharee - - - Capture of Koonch - - - Capture of Calpee - - -	Sir Hugh Rose - - - - ditto - - - - ditto - - - - ditto - - -	Calcutta Gazette, 9 June 1838 - ditto - 23 June " - ditto - 11 Aug. " - ditto - 2 Mar. 1859	Lieut. Col., London Gaz., 24 March 1858. C. B., 22 March 1859.
Lieut. Col. J. Gwilt	34th Foot	25 Nov. 1836	Operations in the Nepaul Hills	Col. R. D. Kelly	Calcutta Gazette, 4 May 1859	
Lieut. G. R. Greaves	70th Foot	30 Nov. 1849	Eusuffie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Lieut. Col. J. R. Glyn	Rifle Brigade	16 July 1841	Action near Nawabgunge	Sir J. Hope Grant	Calcutta Gazette, 10 July 1858	C. B., London Gazette, 17 May 1859.
Lieut. T. E. Gordon	61st Foot	21 Aug. 1849	Operations of the Soraom Field Force. Operations in the Nepaul Hills.	Brig. F. Berkeley Col. R. D. Kelly Capt. J. F. Stafford.	Calcutta Gazette, 11 Aug. 1858 - ditto - 4 May 1859	
Captain T. E. Gordon	14th Dragoons	27 Oct. 1848	Capture of Koonch	Sir Hugh Rose	Calcutta Gazette, 11 Aug. 1858	
Lieut. W. B. Gosset	Royal Engineers	14 Aug. 1854	Capture of Koonch	Sir Hugh Rose	Calcutta Gazette, 11 Aug. 1858	
Lieut. C. F. Gregorie	23d Foot	12 Feb. 1855	Action at Chirria Bagh	Lieut. Col. R. Pratt	Calcutta Gazette, 10 Nov. 1858	
Captain Sir W. Gordon, Bart.	17th Lancers	14 June 1850	Action near Rajgurh Action near Mungrowlie Action at Kurai Action near Sindwaho	Major Gen. J. Michel - ditto - - ditto - - ditto -	Calcutta Gazette, 24 Nov. 1858 - ditto - 11 Dec. " - ditto - 5 Jan. 1859 - ditto - 19 Jan. "	
Lieut. A. Green	Rifle Brigade	20 March 1855	Action at Jamo	Sir C. Campbell Brig. G. R. Barker.	Calcutta Gazette, 27 Nov. 1858	
Lieut. J. J. H. Gordon	29th Foot	21 Aug. 1849	Operations in Behar	Brig. J. Douglas	Calcutta Gazette, 6 Jan. 1859	
Assist. Surg. H. P. Gregory	84th Foot	19 Oct. 1857	Operations in Behar	Brig. J. Douglas	Calcutta Gazette, 5 Jan. 1859	
Captain R. H. Gordon	42d Foot	12 Dec. 1850	Operations in the Kymore Hills	Brig. J. Douglas	Calcutta Gazette, 5 Feb. 1859	
Lieut. J. Giles	14th Dragoons	30 Dec. 1853	Action at Ranode Pursuit of Rebels from Calpee	Sir Robert Napier Capt. A. Need. Major R. H. Gall	Calcutta Gazette, 16 Feb. 1859 - ditto - 2 Mar. 1859	
Lieut. L. St. P. Gowan	14th Dragoons	20 Sept. 1853	Capture of Gwalior	Sir Robert Napier	Calcutta Gazette, 23 Feb. 1859	

Lieut. P. E. V. Gilbert	-	13th Foot	-	13 Jan. 1854	Operations in the Nepal Hills	-	Col. R. D. Kelly - Capt. J. F. Stafford.	-	Calcutta Gazette, 4 May 1859
Capt. W. C. Grant	-	2d Dragoon Guards	-	30 Nov. 1855	Action near Nanpara Action near Balapoor.	-	Lieut. Col. G. Gordon	-	Calcutta Gazette, 11 June 1859
Captain G. H. Hunt	-	78th Foot	-	8 Jan. 1836	Operations at Ahwaz	-	Sir J. Outram Captain Rennie, I. N.	-	Calcutta Gazette, 6 May 1857
Lieut. Col. C. Herbert	-	75th Foot	-	19 Nov. 1825	Siege of Delhi	-	Sir H. Barnard	-	Calcutta Gazette, 5 Dec. 1857
Captain Head	-	9th Lancers	-	15 Dec. 1840	Siege of Delhi	-	Brigadier Hope Grant	-	Calcutta Gazette, 5 Dec. 1857
Lieut. E. Harmar	-	32d Foot	-	23 Mar. 1855	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857
Captain Hardy	-	Royal Artillery	-	11 Dec. 1845	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857
Captain J. Hinde	-	8th Foot	-	28 Feb. 1835	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857
	-		-		Action before Agra Attack on Cawnpore by the Gwalior Mutineers.	-	Colonel Greathead Sir C. Campbell.	-	Lieut. Col., London Gazette, 19 Jan. 1858. C. B., 16 November 1858.
Lieut. Col. E. B. Hale	-	82d Foot	-	2 Aug. 1833	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857
	-		-		Attack on Cawnpore by the Gwalior Mutineers.	-	- ditto -	-	- ditto - 24 Dec. "
	-		-		Action at Khankhur	-	Brig. T. Seaton	-	- ditto - 1 May 1858
	-		-		Action near Bun-ke-gaon	-	- ditto -	-	- ditto - 17 Nov. "
	-		-		Oude Campaign	-	Lord Clyde	-	- ditto - 26 Jan. 1859
Lieut. Col. Leith Hay	-	93d Foot	-	25 Dec. 1835	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857
	-		-		Attack on Cawnpore by the Gwalior Mutineers.	-	- ditto -	-	- ditto - 24 Dec. "
	-		-		Action at Serai Ghât	-	Major Gen. Mansfield.	-	
	-		-		Capture of Lucknow	-	Brig. Hope Grant.	-	- ditto - 14 April 1858
	-		-		Capture of the Fort of Rooya	-	Sir E. Lugard	-	- ditto - 5 May "
	-		-		Operations in Rohilcund	-	Brig. Gen. Walpole	-	- ditto - 26 May "
	-		-		Action at Mittoolee	-	Sir C. Campbell	-	- ditto - 22 Dec. "
	-		-		Second relief of Lucknow	-	Brig. Colin Troup	-	
Lieut. Col. H. Hamilton	-	78th Foot	-	13 Aug. 1829	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857
	-		-		Capture of Lucknow	-	Brig. W. Campbell	-	- ditto - 14 April 1858
	-		-		Operations in Rohilcund	-	Sir Colin Campbell	-	- ditto - 26 May "
Captain G. R. Hopkins	-	53d Foot	-	28 Aug. 1839	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857

C. B., London Gazette,
24 March 1858.C. B., London Gazette,
24 March 1858.C. B., London Gazette,
24 March 1858.
Colonel, 26 April 1859.Lieut. Col., London Gaz.,
19 Jan. 1858.
C. B., 16 November 1858.C. B., London Gazette,
22 Jan. 1858.Major, London Gazette,
24 March 1858.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c. — *continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Captain W. Hamilton	9th Lancers	29 April 1842	Second relief of Lucknow Operations near Delhi Capture of Meerungunge Capture of Lucknow Action at Koorsee Action at Barree Action near Nawabgunge. Passage of the Goomtee	Sir C. Campbell. Brig. Gen. Hope Grant Sir J. Hope Grant ditto ditto ditto ditto ditto	Calcutta Gazette, 11 Dec. 1857 ditto - 24 Feb. 1858 ditto - 24 Mar. " ditto - 14 April " ditto - 21 April " ditto - 26 May " ditto - 10 July " ditto - 13 Oct. "	Major, London Gazette, 19 January 1858.
Major Haliburton	78th Foot	15 Feb. 1838	Defence of Lucknow	Sir J. Outram Col. R. Napier-	Calcutta Gazette, 23 Dec. 1857	Killed.
Brigadier W. Hamilton	78th Foot	28 Jan. 1819	Defence of Lucknow Actions at Futtehpoore and Cawnpore.	Sir J. Outram Brig. Gen. Havelock	Calcutta Gazette, 23 Dec. 1857 London Gazette, 13 Oct. "	C. B., London Gazette, 22 Jan. 1858.
Lieutenant Hudson	64th Foot	22 April 1853	Defence of Lucknow First relief of Lucknow Operations of the Shahjehan- poore Field Force.	Sir J. Outram Sir H. Havelock. Sir J. Outram Brig. Gen. J. Jones Brigadier Taylor.	Calcutta Gazette, 23 Dec. " ditto - 30 Dec. " ditto - 21 July 1858	
Brig. Gen. H. Havelock	53d Foot	20 July 1815	Action at Fattchpoore Defence of Lucknow	Commander in Chief Sir J. Outram	London Gazette, 13 Oct. 1857 Calcutta Gazette, 23 Dec. "	Major Gen., London Gaz., 29 Sept. 1857. K. C. B., London Gaz., 17 Nov. 1857. Baronet, London Gaz., 27 Nov. 1857.
Lieut. Col. H. D. Harness	Royal Engineers	24 May 1827	Attack on Cawnpore by the Gwalior Mutineers, Capture of Lucknow	Major Gen. Windham Sir C. Campbell. Brig. R. Napier Sir E. Lugard.	Calcutta Gazette, 24 Dec. 1857 ditto - 14 April 1858 ditto - 26 May "	C. B., London Gazette, 27 July 1858.
Lieut. A. Henley	52d Foot	14 May 1852	Operations in Rohileund Attack on Cawnpore by the Gwalior Mutineers. Operations in Rohileund	Major Gen. Windham Brig. Gen. R. Walpole	Calcutta Gazette, 24 Dec. 1857 ditto - 2 Mar. 1859	
Brig. Hon. A. Hope	93d Foot	23 Nov. 1838	Second relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers. Action at Seraighât Capture of Lucknow	Sir C. Campbell Sir C. Campbell Major Gen. Mansfield. Brig. Gen. Hope Grant. Sir C. Campbell Sir Edward Lugard.	Calcutta Gazette, 11 Dec. 1857 ditto - 24 Dec. " ditto - 14 April 1858	Colonel, London Gaz., 24 March 1858. C. B., London Gazette, 24 March 1858.

Colonel A. H. Horsford	Rifle Brigade	12 July 1853	Attack on Cawnpore by the Gwalior Mutineers. Capture of Lucknow	Sir C. Campbell - Major Gen. Mansfield. Sir C. Campbell Sir J. Outram. Brig. Gen. R. Walpole. Sir J. Hope Grant Brig. Gen. Franks	- - - - - -	Calcutta Gazette, 24 Dec. 1857	K. C. B.
			Action at Koorse - Operations of the Jaunpore Field Force.	- -	- -	- - - - - -	
			Action at Barree - Action near Nawabgunge - Passage of the Goomtee - Oude Campaign - Action near Nanpara -	Sir J. Hope Grant - ditto - ditto Lord Clyde - ditto	- - - - -	- - - - - -	
Lieut. Sir H. M. Havelock, Bert. Captain	10th Foot and 18th Foot.	31 Mar. 1846	First relief of Lucknow - Action at Futtehpoore - Capture of Lucknow - Operations of the Azinghur Field Force. Operations in the Ghazepore District. Operations in Behar - Operations in the Kymore Hills	Sir J. Outram - Brig. Gen. Havelock - Brig. Gen. Franks - Sir E. Lugard - Brig. J. Douglas - ditto - ditto	- - - - - - -	Calcutta Gazette, 30 Dec. 1857 London Gazette, 13 Oct. " Calcutta Gazette, 14 April 1858 - ditto - 30 June " - ditto - 18 Aug. and 22 Sept. 1858 - ditto - 5 Jan. 1859 - ditto - 5 Feb. "	Victoria Cross, London Gazette, 15 Jan. 1858. Major, ditto. Lieut. Colonel, 26 April 1859.
Lieutenant Hudson	6th Dragoon Guards	13 Dec. 1853	Action at Narnool -	Captain Caulfield	-	Calcutta Gazette, 16 Jan. 1858	
Lieut. G. H. J. Haldane	64th Foot	23 Mar. 1855	Defence of the Alumbagh	Major McIntyre	-	Calcutta Gazette, 17 Feb. 1858	
Lieut. R. T. F. Hamilton	97th Foot	23 Jan. 1852	Operations of Jaunpore Field Force.	Brig. Gen. Franks	-	Calcutta Gazette, 20 Feb. 1858	
Lieut. Col. J. Mc'C. Hagart	7th Hussars	26 May 1837	Capture of Meerangunge - Capture of Lucknow - Action at Barree - Action near Nawabgunge	Sir J. Hope Grant Brig. W. Campbell Sir J. Hope Grant - ditto	- - - -	Calcutta Gazette, 24 Mar. 1858 - ditto - 14 April " - ditto - 26 May " - ditto - 10 July "	C. B., London Gazette, 27 July 1858.
Major F. W. Horne	7th Hussars	31 Aug. 1832	Capture of Meerangunge - Action at Barree - Passage of the Goomtee - Action near Jugdespore -	Sir J. Hope Grant - ditto - ditto Lieut. Col. Sir W. Russell	- - - -	Calcutta Gazette, 24 Mar. 1858 - ditto - 26 May " - ditto - 13 Oct. " - ditto - 12 Jan. 1859	
Captain S. M. Hawkins	97th Foot	2 June 1843	Capture of Lucknow	Sir C. Campbell	-	Governor General's Letter, dated 5 April 1858.	Major, London Gazette, 20 July 1858.

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Brig. C. Hugart	7th Hussars	15 June 1832	Capture of Lucknow	Sir C. Campbell Sir J. Hope Grant.	Calcutta Gazette, 14 April 1858	C. B., London Gazette, 27 July 1858.
			Capture of the Fort of Rooya	Brig. Gen. R. Walpole	- ditto - 5 May "	
			Action at Allahgunge	- ditto -	- ditto - 8 May "	
			Operations in Rohilcund	Sir Colin Campbell	- ditto - 26 May "	
			Operations against Mohumdee	Brig. Gen. J. Jones	- ditto - 30 June "	
			Operations of the Shahjehanpore Field Force.	- ditto -	- ditto - 21 July "	
			Oude Campaign	Lord Clyde	- ditto - 26 Jan. 1859	
Colone P. Hill	Rifle Brigade	24 April 1835	Capture of Lucknow	Sir J. Outram	Calcutta Gazette, 14 April 1858	C. B., London Gazette, 27 July 1858.
			Action at Koorsee	Brig. Gen. R. Walpole.	- ditto - 21 April "	
			Action at Barree	Sir J. Hope Grant	- ditto - 26 May "	
			Action near Nawabgunge	- ditto -	- ditto - 10 July "	
			Passage of the Goorntee	- ditto -	- ditto - 18 Oct. "	
			Action at Sakta Ghat	Brig. A. Horsford	- ditto - 16 Mar. 1859	
			Action near Nanpara	- ditto -	- ditto - 8 June "	
Lieut. H. Henderson	10th Foot	13 Dec. 1850	Capture of Lucknow	Brig. Gen. Franks	Calcutta Gazette, 14 April 1858	
			Operations of the Jounpore Field Force.	- ditto -	- ditto - 28 April "	
Capt. A. R. Harene	97th Foot	15 April 1842	Capture of Lucknow	Sir C. Campbell	Governor General's Letter, dated 5 April 1858.	Major, London Gazette, 20 July 1858.
Captain F. Hardy	84th Foot	23 Nov. 1849	Capture of Lucknow	Brig. Gen. Franks	Calcutta Gazette, 14 April 1858	
Captain R. P. Harrison	37th Foot	28 July 1840	Operations of the Azimghur Field Force.	Brig. J. Douglas	Calcutta Gazette, 19 May 1858	
Col. Hon. P. E. Herbert	82d Foot	17 Jan. 1840	Operations in Rohilcund	Sir C. Campbell	Calcutta Gazette, 26 May 1858	
			Relief of Shahjehanpore	Brig. Gen. J. Jones	- ditto - 2 June "	
			Oude Campaign	Lord Clyde	- ditto - 26 Jan. 1859	
Capt. G. E. Halliday	82d Foot	23 Aug. 1839	Relief of Shahjehanpore	Governor General	Bengal Military Letter, No. 43, of 1859.	
Capt. C. S. Hutchinson	2d Dragoon Guards	14 June 1850	Action at Barree	Sir J. Hope Grant	Calcutta Gazette, 26 May 1858	Major, London Gazette, 20 July 1858.
			Operations in the Trans Gogra Districts of Oude.	Lieut. Col. J. P. B. Walker	- ditto - 25 May 1859	Lieut. Colonel, 26 April 1859.
			Action at the Jerwah Pass	Sir J. Hope Grant	- ditto - 18 June "	
Cornet Hon W. Harbord	7th Hussars	18 Dec. 1857	Action near Nawabgunge	Sir J. Hope Grant	Calcutta Gazette, 10 July 1858	

Lieut. R. E. Henry	86th Foot	-	14 June 1850	Capture of Koonch Capture of Calpee	- -	Sir Hugh Rose Brig. C. S. Stuart	- -	Calcutta Gazette, 11 Aug. 1858 - ditto - 2 Mar. 1859
Captain G. H. J. Heigham	23d Foot	-	22 June 1847	Action at Selimpore Capture of the Fort of Simree Action near Beerah	- - -	Major E. G. Bulwer Col. F. Eveleigh - ditto -	- - -	Calcutta Gazette, 10 Nov. 1858 - ditto - 25 Dec. " - ditto - 19 Jan. 1859
Lieut. Col. W. Hope	71st Foot	-	4 Sept. 1835	Action near Rajgurn Action near Mungrowlie Action near Sindwaho	- - -	Major Gen. J. Michel - ditto - - ditto -	- - -	Calcutta Gazette, 24 Nov. 1858 - ditto - 11 Dec. " - ditto - 19 Jan. 1859
Ensign A. C. Hennessey	24th Foot	-	4 June 1858	Action at Kutchla Ghât Operations on Nepal Frontier Action near Durriapore	- - -	Capt. J. I. Murray Colonel R. D. Kelly Major J. J. Murray	- - -	Calcutta Gazette, 31 Mar. 1858 - ditto - 23 April 1859 - ditto - 15 June "
Captain F. Hall	88th Foot	-	17 Aug. 1854	Action at Sundeela	-	Major E. G. Maynard	-	Calcutta Gazette, 27 Nov. 1857
Lieut. Col. J. Heatly	83d Foot	-	20 Sept. 1831	Service with the Rajpootana Field Force.	-	Major Gen. Roberts	-	Bengal Military Letter, No. 103 of 1859.
Col. E. H. Hutchinson	35th Foot	-	20 Mar. 1827	Operations in Behar	-	Brig. J. Douglas	-	Calcutta Gazette, 5 Jan. 1859
Lieut. Gurney Hanbury	8th Hussars	-	17 Aug. 1855	Action near Koondrye	-	Brig. M. W. Smith	-	Calcutta Gazette, 19 Jan. 1859
Captain C. W. Heneage	8th Hussars	-	19 Aug. 1851	Action at Kota-ka-Serai Capture of Gwalior	- -	Sir Hugh Rose Lieut. Col. Hicks. Brig. M. W. Smith	- - -	Calcutta Gazette, 23 Feb. 1859 - ditto - 11 June " - ditto - 11 June "
Lieut. R. Harding	8th Hussars	-	26 Oct. 1854	Action at Kota-ka-Serai Capture of Gwalior	- -	Sir Hugh Rose Brig. M. W. Smith	- -	Calcutta Gazette, 23 Feb. 1859 - ditto - 11 June "
Major G. C. Henry	Royal Artillery	-	16 Dec. 1846	Operations on Nepal Frontier	-	Col. R. D. Kelly	-	Calcutta Gazette, 23 April 1859
Lieut. C. H. Hatchell	43d Foot	-	6 July 1855	Action near Oodeypore	-	Major Gen. Whitlock Brig. F. Wheeler.	-	Calcutta Gazette, 25 May 1859
Surgeon A. D. Home	90th Foot	-	17 Mar. 1848	Meritorious Service with his Regiment.	-	Commander in Chief	-	Bengal Military Letter, No. 43 of 1859.
Brig. W. Jones, C. B.	61st Foot	-	10 April 1825	Siege and Capture of Delhi	-	Sir A. Wilson	-	Calcutta Gazette, 9 Oct. and 7 Nov. 1857.
Lieut. Col. John Jones	60th Rifles	-	12 June 1828	Siege and Capture of Delhi Battle of Ghazee-ood-deen- Nuggur. Operations of the Shahjehanpore Field Force.	- - - -	Major Gen. Reed Sir A. Wilson Brig. Longfield. Sir H. Barnard Governor General	- - - -	Calcutta Gazette, 5 Dec. 1857 and 5 Dec. 1857. Calcutta Gazette, 5 Dec. 1857 Calcutta Gazette, 9 Oct., 7 Nov. and 5 Dec. 1857. Calcutta Gazette, 5 Dec. 1857 Calcutta Gazette, 5 Dec. 1857 - ditto - 21 July 1858

Colonel, London Gazette,
19 Jan. 1858.
C. B., 22 Jan. 1858.
K. C. B., 16 Nov. 1858.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

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<i>Officers of Her Majesty's Service—continued.</i>						
Surgeon J. H. Ker Innes	60th Rifles	8 April 1842	Siege of Delhi Operations of the Roorkee Field Force.	Sir A. Wilson Brig. Gen. J. Jones	Calcutta Gazette, 7 Nov. 1857 - - ditto - 15 May 1858	C. B., London Gazette, 16 Nov. 1858.
			Action near Nugreenah	- ditto -	- ditto - 2 June "	
			Action near Bareilly	- ditto -	- ditto - 5 June "	
			Operations of the Shahjehanpore Field Force.	- ditto -	- ditto - 21 July "	
Lieut. A. S. Jones	9th Lancers	9 July 1852	Siege of Delhi Operations near Delhi	Brig. Hope Grant - ditto -	Calcutta Gazette, 5 Dec. 1857 - - ditto - 24 Feb. 1858	V. C., London Gazette, 18 June 1858.
Brigadier John Inglis	32d Foot	2 Aug. 1833	Defence of Lucknow Attack on Cawnpore by the Gwalior Mutineers.	Sir J. Outram Sir C. Campbell	Calcutta Gazette, 23 Dec. 1857 - - ditto - 24 Dec. "	Maj. Gen., London Gazette, 15 Jan. 1858. K. C. B., 22 Jan. 1858.
Surgeon F. W. Innes	84th Foot	10 Feb. 1837	Defence of the Alumbagh	Major McIntyre	Calcutta Gazette, 17 Feb. 1858	C. B., London Gazette, 17 May 1859.
Colonel T. O. W. Ingram	97th Foot	13 May 1836	Operations of Juanpore Field Force.	Brig. Gen. Franks	Calcutta Gazette, 20 Feb. 1858 ditto - 28 April "	
Captain J. C. Jervoise	23d Foot	13 June 1850	Capture of Lucknow	Sir C. Campbell	Governor General's Letter, dated 5 April 1858.	Major, London Gazette, 20 July 1858.
Lieut. Ingles	Royal Navy	-	Action near Almorah Action near Bhanpore	Col. Rowcroft Capt. M. Browne	Calcutta Gazette, 31 Mar. 1858 - - ditto - 9 Mar. 1859	
Captain A. C. Johnson	Royal Artillery	9 June 1850	Capture of Lucknow	Sir J. Outram Sir A. Wilson.	Calcutta Gazette, 14 April 1858	Major, London Gazette, 26 April 1859.
			Action near Nawabgunge Action near Toolseepore	Sir J. Hope Grant Brig. A. Horsford	- - ditto - 10 June " - - ditto - 27 April 1859	
Captain C. P. Johnson	9th Lancers	14 Mar. 1845	Capture of Lucknow Action at Koorsee	Sir J. Hope Grant - ditto -	Calcutta Gazette, 14 April 1858 - - ditto - 21 April "	Major, London Gazette, 20 July 1858.
Col. H. Richmond Jones	6th Dragoon Guards	9 June 1825	Operations in Rohileund Oude Campaign	Sir C. Campbell Lord Clyde	Calcutta Gazette, 26 May 1858 - - ditto - 26 Jan. 1859	C. B., London Gazette, 16 Nov. 1858.
Lieut. H. E. Jerome	86th Foot	21 Jan. 1848	Capture of Jhansi Capture of Calpee	Sir Hugh Rose Brig. C. S. Stuart Sir Hugh Rose	Calcutta Gazette, 9 June 1858 - - ditto - 2 Mar. 1859	V. C., London Gazette, 11 Nov. 1859.
Captain H. H. A'C. Inglefield.	Military Train	12 Mar. 1852	Action near Bhojpore	Major G. Carr	Calcutta Gazette, 13 Oct. 1858	Major, London Gazette, 14 June 1859.

Ensign D. B. H. Johnstone	92d Foot	-	1 Feb. 1856	Action near Mungrowlie	-	Major Gen. J. Michel	Calcutta Gazette, 11 Dec. 1858
Captain C. Jones	60th Rifles	-	25 Feb. 1848	Action at Mittonlee	-	Brigadier C. Troup	Calcutta Gazette, 22 Dec. 1858
Lieutenant R. W. Jenkins	8th Hussars	-	20 Feb. 1857	Action near Sindwaho	-	Major Gen. J. Michel	Calcutta Gazette, 19 Jan. 1859
Surgeon J. G. Inglis	64th Foot	-	29 Mar. 1839	Capture of Gwalior	-	Brigadier M. W. Smith	- ditto - 23 Feb. "
Surgeon J. Jee	78th Foot	-	15 Apr. 1842	Meritorious Service with his Regiment.	-	Commander in Chief	Bengal Military Letter, No. 43, of 1859.
Captain J. P. Jarvis	82d Foot	-	14 June 1845	Meritorious Service with his Regiment.	-	Commander in Chief	Bengal Military Letter, No. 43, of 1859.
Captain Knox	75th Foot	-	18 Oct. 1839	Relief of Lucknow	-	Commander in Chief	Bengal Military Letter, No. 43, of 1859.
Lieut. Col. R. D. Kelly	34th Foot	-	7 Mar. 1834	Siege of Delhi	-	Sir H. Barnard	Calcutta Gazette, 5 Dec. 1857
				Attack on Cawnpore by the Gwalior Mutineers	-	Major Gen. Windham	Calcutta Gazette, 24 Dec. 1857
				Capture of Meerangunge	-	Sir Colin Campbell.	-
				Capture of Lucknow	-	Sir J. Hope Grant	- ditto - 24 Mar. 1858
				Oude Campaign	-	Sir E. Lugard	- ditto - 14 Apr. "
				Operations on Nepal Frontier	-	Lord Clyde	- ditto - 26 Jan. 1859
				Operations in Nepal Hills	-	- ditto	- ditto - 23 Apr. "
					-	- ditto	- ditto - 4 May "
Major G. Keane	86th Foot	-	21 Jan. 1827	Operations near Mundisore	-	Brigadier C. S. Stuart	Calcutta Gazette, 6 Feb. 1858
Lieut. Col. T. C. Kelly	38th Foot	-	3 Apr. 1828	Capture of Meerangunge	-	Sir J. Hope Grant	Calcutta Gazette, 24 Mar. 1858
				Capture of Lucknow	-	Sir Edward Lugard	- ditto - 14 Apr. "
				Action at Barree	-	Sir J. Hope Grant	- ditto - 26 May "
Lieut. W. Keith	Royal Engineers	-	7 Apr. 1856	Capture of Lucknow	-	Sir J. Outram	Calcutta Gazette, 14 Apr. 1858
Lieut. S. C. Kyle	Royal Artillery	-	10 Aug. 1856	Capture of Lucknow	-	Sir A. Wilson	Calcutta Gazette, 14 Apr. 1858
Lord Schomberg Kerr	-	-	-	Capture of Mohmura	-	Sir J. Outram	Calcutta Gazette, 25 Apr. 1857
Midshipman Lord W. T. Kerr	Royal Navy	-	-	Capture of Lucknow	-	Sir W. Peel, R.N.	Calcutta Gazette, 14 Apr. 1858
Major E. R. Keene	2d Dragoon Guards	-	20 Dec. 1844	Capture of Lucknow	-	Sir J. Hope Grant	Calcutta Gazette, 14 Apr. 1858
Capt. W. H. Kerr	13th Foot	-	31 July 1846	Action at Koorsee	-	- ditto	- ditto - 21 Apr. "
Assist. Surgeon J. C. Kirwan	13th Foot	-	20 Mar. 1855	General Service during the Mutiny	-	Commander in Chief	Governor General's Letter, dated 21 July 1858.
				Action near Jahmoulee	-	Colonel Rowcroft	Calcutta Gazette, 5 May 1858

Major, London Gazette,
26 April 1859.

C. B., London Gazette,
17 May 1859.

C. B., London Gazette,
17 May 1859.

Major, London Gazette,
14 June 1859.

C. B., London Gazette,
27 July 1858.

Lieut. Col., London Gazette,
24 March 1858.

C. B., London Gazette,
18 June 1858.

Major, London Gazette,
16 Nov 1858.

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Services for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Lieut. N. Knatchbull	95th Foot	29 Dec. 1854	Operations before Gwalior Capture of Gwalior	Lieut. Col. J. A. R. Raines Sir Hugh Rose	Calcutta Gazette, 30 Oct. 1858 - - ditto - 23 Feb. 1859	
Assist. Surgeon J. C. Knipe	88th Foot	14 Mar. 1855	Action at Selimpore Capture of the Fort of Birwa	Major E. G. Bulwer Brig. G. R. Barker	Calcutta Gazette, 10 Nov. 1858 - - ditto - 27 Nov. "	
Ensign C. Keane	86th Foot	1 April 1856	Capture of Calpee	Sir Hugh Rose Brig. C. S. Stuart.	Calcutta Gazette, 2 Mar. 1859	
Colonel Lord Mark Kerr	13th Foot	19 June 1837	General Service during the Mutiny.	Commander in Chief and Governor General.	Governor General's Letter, dated 21 July 1858.	
Major W. H. Kirby	94th Foot	14 Oct. 1836	Oude Campaign	Commander in Chief	Bengal Military Letter, No. 43 of 1859.	Lieut. Col., London Gaz., 26 April 1859.
Colonel E. Lugard	29th Foot	31 July 1828	Capture of Beshire Capture of Mohumra. Capture of Lucknow	Sir J. Outram Sir C. Campbell	Calcutta Gazette, 14 March and 25 April 1857. Calcutta Gazette, 14 April 1858	K. C. B., London Gazette, 22 Jan. 1858. Major Gen., 22 Oct. 1858.
Brig. J. Longfield	8th Foot	23 June 1825	Siege and Capture of Delhi	Sir A. Wilson Major Gen. Reed	Calcutta Gaz., 9 Oct., 7 Nov. 1857 - - ditto - 5 Dec. "	C. B., London Gazette, 22 Jan. 1858.
Captain R. H. D. Lowe	74th Foot and 2d Foot.	17 Sept. 1850	Siege and Capture of Delhi	Sir A. Wilson Major Gen. Reed	Calcutta Gazette, 7 Nov. 1857 - - ditto - 5 Dec. "	Major, London Gazette, 24 March 1858.
Major E. W. D. Lowe	32d Foot	20 May 1837	Defence of Lucknow Attack on Cawnpore by the Gwalior Mutineers.	Brig. Inglis Col. R. Napier Sir C. Campbell	Calcutta Gaz., 9 & 23 Dec. 1857 - - ditto - 23 Dec. " - - ditto - 24 Dec. "	Lieut. Col., London Gaz., 24 March 1858. C. B., 24 March 1858.
Lieut. S. H. Lawrence	32d Foot	12 Dec. 1847	Defence of Lucknow	Brig. Inglis Capt. E. W. D. Lowe	Calcutta Gaz., 9 & 23 Dec. 1857 - - ditto - 23 Dec. "	Major, London Gazette, 24 March 1858.
Brig. A. Little	9th Lancers	4 Oct. 1831	Second Relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers. Action at Serai Ghat	Sir C. Campbell - - ditto Brig. Gen. Hope Grant.	Calcutta Gazette, 11 Dec. 1857 - - ditto - 24 Dec. "	C. B., London Gazette, 24 March 1858.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Major W. G. Le Mesurier	Royal Artillery	20 June 1849	Capture of Lucknow Operations in Rohilcund Operations of the Shahjehanpore Field Force.	Sir A. Wilson Sir C. Campbell Brig. Gen. J. Jones	Calcutta Gazette, 14 April 1858 - ditto - 26 May " - ditto - 21 July "	C. B., London Gazette, 27 July 1858. Lient. Col., 16 Nov. 1858.
Lient. Col. G. M. Lys	20th Foot	2 March 1828	Capture of Rampoor Kussiah Capture of Lucknow Operations of the Jounpore Field Force.	Brig. E. R. Wetherall Brig. Gen. Franks - ditto -	- ditto - 11 Dec. " Calcutta Gazette, 14 April 1858 - ditto - 28 April "	C. B., London Gazette, 27 July 1858.
Capt. A. J. Loftus	2d Dragoon Guards	15 Dec. 1840	Action at Koorsee	Sir J. Hope Grant	Calcutta Gazette, 21 April 1858	
Captain T. C. Lyons	20th Foot	31 Aug. 1845	Operations of the Jounpore Field Force. Capture of the Fort of Simree Action at Beerah	Brig. Gen. Franks Colonel F. Eveleigh - ditto -	Calcutta Gazette, 28 April 1858 - ditto - 25 Dec. " - ditto - 19 Jan. 1859	Major, London Gazette, 26 April 1859.
Lient. W. K. Leet	13th Foot	4 July 1855	Action at Nuggur Action at Belwa	Major J. W. Cox - ditto -	Calcutta Gazette, 19 May 1858 - ditto - 18 Aug. "	
Lient. Col. R. H. Lowth	86th Foot	4 Feb. 1819	Capture of Jhansi Action near Jhansi Capture of Koonch Capture of Gwalior Capture of Calpee	Sir Hugh Rose Brig. C. S. Stuart. - ditto - Sir Hugh Rose - ditto - - ditto - Brig. C. S. Stuart.	Calcutta Gazette, 9 June 1858 - ditto - 14 July " - ditto - 11 Aug. " - ditto - 23 Feb. 1859 - ditto - 2 March "	
Lient. J. C. J. Lowry	Royal Artillery	24 Sept. 1855	Capture of Jhansi Action at Diapoor	Sir Hugh Rose Major J. Forbes	Calcutta Gazette, 9 June 1858 - ditto - 2 Mar. 1859	
Assist. Surg. W. E. Lynch	7th Hussars	14 Dec. 1854	Action near Nawabgunge	Sir J. Hope Grant	Calcutta Gazette, 10 July 1858	
Lient. J. Leith	14th Dragoons	4 May 1849	Action near Jhansi	Sir Hugh Rose	Calcutta Gazette, 14 July 1858	V. C., London Gazette, 24 Dec. 1858.
Lient. F. L. H. Lyon	Royal Artillery	23 June 1852	Passage of the Goomtee Action near Daodpore	Sir J. Hope Grant Brig. A. Horsford	Calcutta Gazette, 13 Oct. 1858 - ditto - 24 Nov. "	
Lient. Col. A. J. Lockhart	92d Foot	31 Dec. 1828	Action near Rajgurh Action near Mangrowlie Action near Sindwaho	Major Gen. J. Michel - ditto - - ditto -	Calcutta Gazette, 24 Nov. 1858 - ditto - 11 Dec. " - ditto - 19 Jan. 1859	C. B., London Gazette, 22 March 1859.
Capt. C. Luxmoore	37th Foot	17 Nov. 1843	Operations in Behar	Brig. J. Douglas	Calcutta Gazette, 5 Jan. 1859	

Lieut. R. Lewis	-	71st Foot	-	16 Jan. 1855	Action near Rajpore	-	Major R. M. Sutherland	-	Calcutta Gazette, 19 Jan. 1859
Captain M. Lepper	-	86th Foot	-	13 Aug. 1847	Capture of Calpee	-	Sir Hugh Rose Brig. C. S. Stuart.	-	Calcutta Gazette, 2 Mar. 1859
Major H. Loftus	-	71st Foot	-	26 Oct. 1841	Capture of Calpee	-	Sir Hugh Rose	-	Calcutta Gazette, 2 Mar. 1859
Assist. Surg. R. C. Lofthouse	-	14th Dragoons	-	14 July 1854	Pursuit of rebels from Calpee	-	Major R. H. Gall	-	Calcutta Gazette, 2 Mar. 1859
Captain W. Lawson	-	42d Foot	-	5 Nov. 1854	Operations in Rohileund	-	Brig. Gen. R. Walpole	-	Calcutta Gazette, 2 Mar. 1859
Captain F. W. Lambton	-	71st Foot	-	16 Sept. 1851	Attack on the Fort of Naharghur	-	Sir Robert Napier	-	Calcutta Gazette, 23 Mar. 1859
Lieut. G. C. Lane	-	Rifle Brigade	-	5 Jan. 1855	Action near Nanpara	-	Brig. A. Horsford	-	Calcutta Gazette, 8 June 1859
Captain J. W. Mansfield	-	32d Foot	-	23 June 1843	Defence of Lucknow	-	Brig. Inglis	-	Calcutta Gazette, 9 Dec. 1857
Captain B. McCabe	-	32d Foot	-	8 May 1846	Defence of Lucknow	-	Brig. Inglis	-	Calcutta Gazette, 9 Dec. 1857 ditto - 23 Dec. "
Maj. Gen. W. R. Mansfield	-	-	-	27 Nov. 1835	Second Relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers. Capture of Lucknow Operations in Rohileund Oude Campaign	-	Sir C. Campbell - ditto - ditto - ditto - Lord Clyde	-	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. " - ditto - 14 April 1858 - ditto - 26 May " - ditto - 26 Jan. 1859
Captain W. A. Middleton	-	Royal Artillery	-	20 Dec. 1839	Second Relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers. Action at Serai Ghât Capture of Lucknow Operations of the Jounpore Field Force. Action at Barree Capture of Rampoor Hussiah	-	Sir C. Campbell - ditto Major Gen. Mansfield. Brig. Gen. Hope Grant. Sir J. Outram Sir A. Wilson. Brig. Gen. Franks Sir J. Hope Grant Brig. E. R. Wetherall	-	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. " - ditto - 14 April 1858 - ditto - 28 April " - ditto - 26 May " - ditto - 11 Dec. " Calcutta Gazette, 11 Dec. 1857
Major G. B. Milman	-	5th Foot	-	24 May 1839	Second Relief of Lucknow	-	Sir C. Campbell	-	Major, London Gazette, 19 July 1859.
Lieut. Col. Colin McIntyre	-	78th Foot	-	9 April 1825	Second Relief of Lucknow Defence of the Alumbagh	-	Sir C. Campbell Sir J. Outram	-	Lieut. Col., London Gaz., 24 March 1858.
Captain J. Maycock	-	53d Foot	-	20 Oct. 1840	Second Relief of Lucknow Defence of the Alumbagh	-	Sir C. Campbell Sir J. Outram Major McIntyre.	-	Major, London Gazette, 1 June 1858.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Lieut. D. M. Murray	64th Foot	14 Dec. 1849	Second Relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers.	Sir C. Campbell ditto	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. "	Major, London Gazette, 24 March 1858.
Lieut. W. H. P. Mearns	5th Foot	24 Dec. 1846	Defence of Lucknow	Sir J. Outram	Calcutta Gazette, 23 Dec. 1857	
Captain F. C. Maude	Royal Artillery	19 Dec. 1834	Defence of Lucknow First Relief of Lucknow Actions at Futtehpore and Cawnpore. Repelling an attack on the Alumbagh. Capture of Lucknow Defence of Lucknow	Sir J. Outram Sir H. Havelock. Sir J. Outram Brig. Gen. Havelock - Sir J. Outram - Sir A. Wilson - Sir J. Outram - Sir H. Havelock. Col. R. Napier. Brig. Gen. Havelock	Calcutta Gazette, 23 Dec. 1857 - ditto - 30 Dec. " London Gazette, 13 Oct. " Calcutta Gazette, 13 Feb. 1858 - ditto - 14 April " Calcutta Gazette, 23 Dec. 1857	Major, London Gazette, 19 January 1858. C. B., 24 March 1858. V. C., 18 June " Lieut. Col., 20 July "
Lieut. W. R. Moorsom	52d Foot	17 Aug. 1852	Actions at Cawnpore and Futtehpore.	Major Ouvry Sir J. Hope Grant	Calcutta Gazette, 13 Oct. 1857 Calcutta Gazette, 24 Dec. 1857 - ditto - 24 Mar. 1858	
Lieut. A. G. Martin	9th Lancers	12 April 1850	Battle of Bolundshuhur Capture of Meerungunge	Major Ouvry Sir J. Hope Grant	Calcutta Gazette, 24 Dec. 1857 - ditto - 24 Mar. 1858	
Captain W. F. J. Morphy	64th Foot	29 May 1842	Attack on Cawnpore by the Gwalior Mutineers.	Major Gen. Windham	Calcutta Gazette, 24 Dec. 1857	
Captain R. C. McCrea	64th Foot	28 July 1843	Attack on Cawnpore by the Gwalior Mutineers.	Major Gen. Windham	Calcutta Gazette, 24 Dec. 1857	
Captain C. E. Mansfield	33d Foot	1 Sept. 1848	Attack on Cawnpore by the Gwalior Mutineers.	Major Gen. Windham Sir C. Campbell. Major Gen. Mansfield.	Calcutta Gazette, 24 Dec. 1857	Major, London Gazette, 24 March 1858.
Lieut. Milman	Royal Artillery	22 Dec. 1852	Action at Serai Ghât	Brig. Gen. Hope Grant	Calcutta Gazette, 24 Dec. 1857	
Lieut. Malcolm	Royal Engineers	13 Oct. 1854	Action at Serai Ghât Capture of Lucknow	Brig. Gen. Hope Grant Sir J. Outram	Calcutta Gazette, 24 Dec. 1857 - ditto - 14 April 1858	
Captain J. C. McLeod	42d Foot	21 April 1846	Action at Serai Ghât Capture of Lucknow	Brig. Gen. Hope Grant Sir E. Lugard	Calcutta Gazette, 24 Dec. 1857 - ditto - 14 April 1858	
Ensign E. M. Mason	5th Foot	15 Feb. 1856	Action near Arrah	Major V. Eyre Captain L'Estang.	London Gazette, 13 Oct. 1857	

Hon. V. S. Montague (Mid.)	Royal Navy.	-	-	-	Operations of the Sarun Field Force.	Colonel Rowcroft	-	-	Calcutta Gazette, 13 Jan. 1858.
					Action near Phoolpore	Brig. Gen. Macgregor	-	-	- ditto - 17 Mar. "
					Action near Almorah	Colonel Rowcroft.	-	-	- ditto - 31 Mar. "
					Action near Jahnoulee	- ditto -	-	-	- ditto - 5 May "
					Action at Doonareunge	- ditto -	-	-	- ditto - 19 Jan. 1859.
					Action at Bururiah	- ditto -	-	-	- ditto - 26 Jan. "
Major J. E. Michell	Royal Artillery	-	16 Dec. 1846	-	Capture of Meaungunge	Sir J. Hope Grant	-	-	Calcutta Gazette, 24 Mar. 1858
					Operations of the Azimghur Field Force.	Brig. J. Douglas	-	-	- ditto - 19 May "
					Operations of the Soraon Field Force.	Brig. F. Berkeley	-	-	- ditto - 11 Aug. "
Insp. Gen. J. MacAndrew	Army Medical Department.	-	27 June 1809	-	Capture of Lucknow	Sir C. Campbell	-	-	Calcutta Gazette, 14 April 1858
Captain A. Mackenzie	78th Foot	-	7 Feb. 1840	-	Capture of Lucknow	Sir C. Campbell	-	-	Governor General's Letter, dated 5 April 1858.
Lieut. Col. A. Macdonell	Rifle Brigade	-	23 June 1837	-	Capture of Lucknow	Sir J. Outram	-	-	Calcutta Gazette, 14 April 1858
					Action at Koorsee	Brig. Gen. R. Walpole.	-	-	- ditto - 21 April "
						Sir J. Hope Grant	-	-	-
Captain A. C. McBarnet	79th Foot	-	19 Aug. 1842	-	Capture of Lucknow	Sir C. Campbell	-	-	Governor General's Letter, dated 5 April 1858.
Captain H. T. Macpherson	78th Foot	-	28 Feb. 1845	-	Capture of Lucknow	Sir J. Outram	-	-	Calcutta Gazette, 14 April 1858
						Brig. Gen. R. Walpole.	-	-	-
Major W. C. Mollan	75th Foot	-	10 Jan. 1840	-	Capture of Lucknow	Sir J. Outram	-	-	Calcutta Gazette, 14 April 1858
					Action at Koorsee	Brig. Gen. R. Walpole.	-	-	- ditto - 21 April "
					Action at Barree	Sir J. Hope Grant	-	-	- ditto - 26 May "
					Action near Nawabgunge	- ditto -	-	-	- ditto - 10 July "
					Passage of the Goomtee	- ditto -	-	-	- ditto - 13 Oct. "
					Action near Daodpore	Brig. A. Horsford	-	-	- ditto - 24 Nov. "
Capt. W. G. A. Middleton	93d Foot	-	24 July 1846	-	Capture of Lucknow	Sir E. Lugard	-	-	Calcutta Gazette, 14 April 1858
						-	-	-	-
Lieut. W. McBean	93d Foot	-	10 Aug. 1854	-	Capture of Lucknow	Sir E. Lugard	-	-	Calcutta Gazette, 14 April 1858
						-	-	-	-
Capt. F. D. Middleton	29th Foot	-	30 Dec. 1842	-	Capture of Lucknow	Sir E. Lugard	-	-	Calcutta Gazette, 14 April 1858
					Operations of the Jounpore Field Force.	Brig. Gen. Franks	-	-	- ditto - 28 April "
					Operations of the Azimghur Field Force.	Sir E. Lugard	-	-	- ditto - 30 June "
					Operations of the Soraon Field Force.	Brig. F. Berkeley	-	-	- ditto - 11 Aug. "

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Captain K. M. Maitland	79th Foot	4 July 1845	Capture of Lucknow	Brig. Gen. R. Walpole	Calcutta Gazette, 14 April 1858	Major, London Gazette, 20 July 1858.
Lieut. Col. E. Maberly	Royal Artillery	18 June 1835	Capture of Lucknow Action at Kooree Operations of the Jounpore Field Force. Action at Barce	Sir A. Wilson Sir J. Hope Grant Brig. Gen. Franks Sir J. Hope Grant	Calcutta Gazette, 14 April 1858 - ditto - 21 April " - ditto - 28 April " - ditto - 26 May "	C. B., London Gazette, 27 July 1858.
Captain R. H. Magenis	90th Foot	10 April 1849	Capture of Lucknow	Sir C. Campbell	Governor General's Letter, dated 5 April 1858.	Major, London Gazette, 20 July 1858.
Major W. C. Master	5th Foot	23 April 1839	Capture of Lucknow	Brigadier W. Campbell	Calcutta Gazette, 14 April 1858	C. B., London Gazette, 27 July 1858. Lieut. Col., 16 Nov. 1858.
Captain H. C. Marriott	82d Foot	5 Sept. 1843	Relief of Shahjehanpore	Commander in Chief	Bengal Military Letter, No. 43 of 1859.	Major, London Gazette, 14 June 1859.
Major D. D. Muter	60th Rifles	14 April 1843	Operations of the Roorkee Field Force. Action near Nuggeah Action near Bareilly Operations of the Shahjehanpore Field Force.	Brig. Gen. J. Jones ditto ditto ditto	Calcutta Gazette, 15 May 1858 - ditto - 2 June " - ditto - 5 June " - ditto - 21 July "	Major, London Gazette, 19 Jan. 1858. Lieut. Col., 16 Nov. 1858.
Assisting Surgeon W. A. Mackinnon.	29th Foot	23 Oct. 1857	Operations in Rohilcund	Sir C. Campbell	Calcutta Gazette, 26 May 1858	
Captain G. B. McQueen	60th Rifles	9 March 1849	Action near Bareilly Action at Mittoolee	Brig. Gen. J. Jones Brigadier C. Troup	Calcutta Gazette, 5 June 1858 - ditto - 22 Dec. "	
Captain J. Maguire	60th Rifles	7 Feb. 1840	Operations of the Shahjehanpore Field Force. Action near Bun-ke-gaon	Brig. Gen. J. Jones Brigadier Taylor. Sir Thomas Seaton	Calcutta Gazette, 21 July 1858 - ditto - 17 Nov. "	Major, London Gazette, 16 Nov. 1858.
Captain W. McMahon	14th Dragoons	26 Nov. 1842	Capture of Kooneh	Sir Hugh Rose	Calcutta Gazette, 11 Aug. 1858	
Brigadier J. MacDuff	74th Foot	10 Feb. 1814	Action at Sahao	Major Gen. Whitlock	Calcutta Gazette, 6 Oct. 1858	
Captain J. W. Medhurst	10th Foot	20 Jan. 1843	Action near Korisauth	Lieut. Col. J. M. Walter	Calcutta Gazette, 6 Oct. 1858	

Major Hon. E. C. H. Massey	95th Foot	-	8 Oct. 1847	Action at Kota-ka-Serai Capture of Gwalior	-	Sir Hugh Rose - ditto.	-	Calcutta Gazette, 23 Feb. 1859
				Pursuit and dispersion of Rebels under Rao Sahib	-	Lieut. Col. J. A. R. Raines. Colonel R. De Salis	-	- ditto - 21 May "
Assistant Surgeon C. F. Morris.	23d Foot	-	23 Feb. 1855	Action at Selimpore	-	Major E. G. Bulwer	-	Calcutta Gazette, 10 Nov. 1858
Lieut. E. Maitland	Royal Artillery	-	17 Dec. 1851	Action at Selimpore	-	Major E. G. Bulwer	-	- ditto - 10 Nov. "
Major Gen. J. Michel, c. b.	-	-	3 April 1823	Action near Rajnurn	-	Sir H. Somerset	-	Calcutta Gazette, 24 Nov. 1858
Major E. G. Maynard	88th Foot	-	21 Dec. 1841	Action near Mungrowlie	-	ditto	-	- ditto - 11 Dec. "
				Capture of the Fort of Birwa	-	Brig. G. R. Barker	-	Calcutta Gazette, 27 Nov. 1858
				Action near Sundecla	-	Sir C. Campbell. Brig. J. Chute.	-	
				Action at Jamo	-	Brig. G. R. Barker.	-	Lieut. Col., London Gaz., [26 April 1859.
Major B. B. Mauleverer	88th Foot	-	30 Aug. 1844	Capture of the Fort of Birwa	-	Brig. G. R. Barker	-	Calcutta Gazette, 27 Nov. 1858
Lieut. H. G. Moore	88th Foot	-	7 June 1855	Capture of the Fort of Birwa	-	Brig. G. R. Barker	-	Calcutta Gazette, 27 Nov. 1858
Lieut. Macquay	Naval Brigade	-	-	Action at Amorha	-	Brig. F. Rowcroft Captain F. T. Garrard.	-	Calcutta Gazette, 1 Dec. 1858
Captain G. M. Miller	79th Foot	-	30 Jan. 1846	Capture of Rampoor Kusaiah.	-	Brig. E. R. Wetherall	-	Calcutta Gazette, 11 Dec. 1858
Major F. Miller	80th Foot	-	16 May 1845	Capture of the Fort of Simree Action near Beerah	-	Col. F. Everleigh ditto	-	Calcutta Gazette, 25 Dec. 1858 - ditto - 19 Jan. 1859
Lieut. R. J. Maxwell	80th Foot	-	25 Aug. 1854	Action near Beerah	-	Col. F. Everleigh	-	Calcutta Gazette, 19 Jan. 1859
Lieut. R. M. B. Maurice	95th Foot	-	4 Nov. 1854	Action at Kota-ka-Serai Capture of Gwalior	-	Sir Hugh Rose - Lieut. Col. Hicks.	-	Calcutta Gazette, 23 Feb. 1859
Lieut. Col. G. V. Maxwell	88th Foot	-	2 Feb. 1838	Capture of Calpee	-	Sir Hugh Rose	-	Calcutta Gazette, 2 Mar. 1859
Major J. Maxwell	34th Foot	-	24 Sept. 1841	Operations in the Nepal Hills	-	Col R. D. Kelly	-	Calcutta Gazette, 4 May 1859
Ensign W. J. K. Myers	Rifle Brigade	-	25 Jan. 1856	Action near Rumwarpor	-	Capt. F. W. Fremantle	-	Calcutta Gazette, 4 June 1859
Surgeon W. Munro	93d Foot	-	6 Dec. 1844	Meritorious Service with his Regiment.	-	Commander-in-Chief	-	Bengal Military Letter, No. 43, of 1859.

NAMES and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c. — continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Major C. N. North	-	20 May 1836	Defence of Lucknow	Sir James Outram	Calcutta Gazette, 23 Dec. 1857	
Major L. Nicholson	Royal Engineers	6 August 1846	Defence of the Alumbagh Capture of Lucknow	Sir James Outram - ditto Brigadier R. Napier.	Calcutta Gazette, 10 Mar. 1858 - - ditto - 14 April "	Lieut. Col., London Gaz., 20 July 1858.
			Action at Barree	Sir J. Hope Grant	- - ditto - 26 May "	C. B. 17 May 1859.
Captain C. G. C. Norton	23d Foot	21 Jan. 1853	Capture of Lucknow Action at Chirria Bagh	Sir J. Outram Lieut. Col. R. Pratt	Calcutta Gazette, 14 April 1858 - - ditto - 10 Nov. "	
Captain H. R. L. Newdigate	Rifle Brigade	16 Sept. 1851	Capture of Lucknow	Sir C. Campbell	Governor General's Letter, dated 5 April 1858.	Major, London Gazette 20 July 1858.
Captain A. J. Nixon	Rifle Brigade	30 April 1847	Capture of Lucknow Action at Patun	Brig. Gen. R. Walpole Brigadier Showers	Calcutta Gazette, 14 April 1858 - - ditto - 13 July 1859	
Captain H. R. Norman	10th Foot	23 April 1838	Capture of Lucknow Operations of the Jounpore Field Force.	Brig. Gen. Franks - ditto	Calcutta Gazette, 14 April 1858 - - ditto - 28 April "	Major, London Gazette, 20 July 1858. Lieut. Col. 26 April 1859.
Captain A. Need	14th Dragoons	13 Oct. 1839	Capture of Garakota Action near Jhansi Action at Ranode Pursuit of Rebels from Calpee	Sir Hugh Rose - ditto Sir Robert Napier Lieut. Col. R. H. Gall	Calcutta Gazette, 28 April 1858 - - ditto - 14 July " - - ditto - 16 Feb. 1859 - - ditto - 2 Mar. "	
Captain H. Nason	Military Train	28 June 1849	Action at Doornoon Action at Keree	Brigadier J. Douglas Major G. Carr. Brigadier J. Douglas Major G. Carr.	Calcutta Gazette, 13 Oct. 1858 - - ditto - 1 Dec. "	Killed.
Lieut. Col. J. S. Naylor	8th Hussars	17 July 1840	Battle of the Bunnas	Major Gen. Roberts	Calcutta Gazette, 20 Oct. 1858	
Captain W. E. Newall	92d Foot	12 May 1853	Action near Rajpore	Major R. M. Sutherland	Calcutta Gazette, 19 Jan. 1859	
Lieutenant W. Neave	71st Foot	18 Oct. 1853	Capture of Gwalior	Sir Hugh Rose	Calcutta Gazette, 23 Feb. 1859	
Captain G. Neville	Royal Engineers	18 Dec. 1847	Action at Barodia	Sir Hugh Rose	Governor General's Letter, dated 12 Nov. 1858.	

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Lieut. Col. W. P. Purnell	90th Foot	24 March 1838	Defence of Lucknow	Sir J. Outram Sir H. Havelock.	Calcutta Gazette, 23 Dec. 1857	Colonel, London Gazette, 24 March 1858.
			Capture of Lucknow	Colonel R. Napier.	-	C. B., ditto.
			Oude Campaign	Brig. Gen. Franks Lord Clyde	-	-
Lieut. Col. Powell, c.v.	53d Foot	13 May 1826	Action at Khujwa	Governor General Captain Peel, R.N.	Calcutta Gazette, 24 Dec. 1857	Killed.
Captain W. Payn	53d Foot	27 May 1842	Attack on Cawnpore by the Gwalior Mutineers.	Sir C. Campbell	Calcutta Gazette, 24 Dec. 1857	Lieut. Col., London Gaz., 24 March 1858
			Capture of Meerangunge	Sir J. Hope Grant	-	C. B., 17 May 1859.
			Capture of Lucknow	Sir E. Lugard	-	-
			Passage of the Goomtee	Sir J. Hope Grant	-	-
Lieutenant F. G. Pym	Royal Marines	19 Sept. 1848	Operations of the Sarun Field Force.	Colonel Rowcroft	Calcutta Gazette, 13 Jan. 1858	-
			Action near Phoolpore	Brig. Gen. MacGregor	-	-
			Action near Almorah	Colonel Rowcroft	-	-
Col. Hon. W. L. Pakenham	Unattached	25 Aug. 1837	Capture of Lucknow	Sir C. Campbell	Calcutta Gazette, 14 April 1858	-
			Operations in Rohileund	-	-	-
Major J. F. Pennyenick	Royal Artillery	2 May 1847	Capture of Lucknow	Sir J. Outram	Calcutta Gazette, 14 April 1858	-
			Operations of the Jaunpore Field Force.	Sir A. Wilson. Brig. Gen. Franks	-	-
Captain G. P. Prevost	23d Foot	26 Aug. 1853	Capture of Lucknow	Sir J. Outram	Calcutta Gazette, 14 April 1858	-
				Brig. Gen. R. Walpole.	-	-
Lieut. Col. R. Pratt	23d Foot	16 June 1837	Capture of Lucknow	Sir J. Outram	Calcutta Gazette, 14 April 1858	C. B., London Gazette, 17 May 1859.
				Brig. Gen. R. Walpole.	-	-
Major E. R. Priestly	42d Foot	27 Nov. 1835	Capture of Lucknow	Sir E. Lugard	Calcutta Gazette, 14 April 1858	-
Major Hon. C. Powys	9th Lancers	28 Feb. 1834	Capture of Lucknow	Sir J. Hope Grant	Calcutta Gazette, 14 April 1858	-
Captain R. R. Pelly	37th Foot	26 Jan. 1841	Action near Atrolia	Colonel E. Milman	Calcutta Gazette, 28 April 1858	-

Major F. R. Palmer	60th Rifles	15 Mar. 1833	Operations of the Roorkee Field Force.	Brig. Gen. J. Jones	Calcutta Gazette, 15 May 1858	C. B., London Gazette, 16 Nov. 1858.
			Relief of Shahjehanpore	- ditto -	- ditto -	-
			Action near Nuggenah	- ditto -	- ditto -	-
			Action near Bareilly	- ditto -	- ditto -	-
			Operations of the Shahjehanpore Field Force.	- ditto -	- ditto -	-
Captain E. Palmer	Royal Artillery	19 Dec. 1843	Action at Banda	Brig. W. H. Miller	Calcutta Gazette, 29 May 1858	Major, London Gazette, 14 June 1859.
			Action at Kriwie	Brig. T. D. Carpenter	- ditto -	-
Captain J. De M. Prior	12th Lancers	31 Dec. 1841	Action at Banda	Major T. G. A. Oakes	Calcutta Gazette, 29 May 1858	Lieut. Col., London Gaz., 14 June 1859.
			Action at Punwaree	Major Gen. Whitlock	- ditto -	-
Major F. Peyton	98th Foot	29 Jan. 1841	Eusuffie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Captain R. B. Prettejohn	14th Dragoons	23 Feb. 1838	Action near Jhansi	Sir Hugh Rose	Calcutta Gazette, 14 July 1858	Lieut. Col., London Gaz., 3 July 1860.
			Capture of Koonch	- ditto -	- ditto -	-
			Action at Ranode	Sir Robert Napier	- ditto -	-
			Capture of Gwalior	- ditto -	- ditto -	-
Lieut. Col. J. M. Primrose	43d Foot	6 Jan. 1837	Action at Sahao	Major Gen. Whitlock	Calcutta Gazette, 6 Oct. 1858	
				Brig. J. MacDuff.		
Lieut. W. Pearson	95th Foot	13 July 1855	Capture of the Fort of Powrie	Sir Robert Napier	Calcutta Gazette, 6 Oct. 1858	
Assist. Sur. L. O. Patterson	35th Foot	20 June 1854	Action near Korisauth	Lieut. Col. J. M. Walter	Calcutta Gazette, 6 Oct. 1858	
			Operations in Behar	Brig. J. Douglas	- ditto -	-
Captain R. Poore	8th Hussars	5 Dec. 1851	Pursuit of Maun Sing's Horse	Lieut. Col. G. H. Robertson	Calcutta Gazette, 20 Oct. 1858	
				Sir Robert Napier.	- ditto -	-
			Action at Kota-ka-Serai	Sir Hugh Rose	- ditto -	-
Lieut. Col. E. Price	Royal Artillery	19 Dec. 1834	Battle of the Bunnas	Major Gen. Roberts	Calcutta Gazette, 20 Oct. 1858	C. B., London Gazette, 22 March 1859.
Captain F. G. Powell	2d Dragoon Guards	20 Sept. 1853	Action at Chirria Bagh	Lieut. Col. R. Pratt	Calcutta Gazette, 10 Nov. 1858	
Lieut. C. H. Pickering	Royal Artillery	1 Oct. 1855	Action at Chirria Bagh	Lieut. Col. R. Pratt	Calcutta Gazette, 10 Nov. 1858	
			Operations in the Traus-Gogra Districts of Oude.	Lieut. Col. J. P. B. Walker	- ditto -	-
Captain A. C. Parker	71st Foot	4 Mar. 1842	Action near Rajgurn	Major Gen. J. Michel	Calcutta Gazette, 24 Nov. 1858	
			Action near Mungrowlie	- ditto -	- ditto -	-
			Action near Sindwaho	- ditto -	- ditto -	-
Captain R. T. Pratt	84th Foot	11 June 1852	Operations in Behar	Brig. J. Douglas	Calcutta Gazette, 5 Jan. 1858	

NAMES and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Brigadier W. Parke	72d Foot	15 Dec. 1840	Action at Oodeypore	Major Gen. J. Michel	Calcutta Gazette, 26 Jan. 1859	C. B., London Gazette, 22 March 1859. A.D.C. to the Queen, and Colonel, 26 April 1859.
Brig. F. G. A. Pinckney	73d Foot	8 April 1825	Oude Campaign	Lord Clyde	Calcutt Gazette, 26 Jan. 1859	
Captain G. M. Pasley	Royal Artillery	19 Dec. 1848	Action at Punwaree	Major Gen. Whitlock	Calcutta Gazette, 9 Feb. 1859	
Captain L. G. Paget	Royal Artillery	20 Dec. 1843	Action near Chupra Burade	Colonel C. H. Somerset	Calcutta Gazette, 16 Mar. 1859	
Captain E. Phillips	8th Hussars	11 July 1851	Action at Kooshana	Major Gen. J. Michel Brig. R. W. Honner.	Calcutta Gazette, 16 Mar. 1859	
Captain J. Puget	8th Hussars	12 Sept. 1848	Action at Kooshana	Major Gen. J. Michel Brig. R. W. Honner.	Calcutta Gazette, 16 Mar. 1859	
Captain R. Peel	18th Foot	21 July 1846	Operations in the Nepal Hills	Col. R. D. Kelly Captain R. Renny.	Calcutta Gazette, 4 May 1859	
Captain C. F. Parkinson	95th Foot	21 Sept. 1854	Pursuit and dispersion of Rebels under Rao Sahib.	Col. R. De Salis	Calcutta Gazette, 21 May 1859	
Cornet R. W. Palliser	8th Hussars	8 Jan. 1858	Pursuit and dispersion of Rebels under Rao Sahib.	Col. R. De Salis	Calcutta Gazette, 21 May 1859	
Captain G. W. Puget	34th Foot	14 April 1848	Operations in the Trans-Gogra Districts of Oude.	Captain R. Renny	Calcutta Gazette, 24 May 1859	
Captain C. P. Rosser	6th Dragoon Gds.	8 Jan. 1841	Capture of Delhi	Brig. Hope Grant	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 19 Jan. 1858.
Captain F. J. B. Reed	51st Foot	11 Aug. 1854	Siege of Delhi	Major Gen. Reed	Calcutta Gazette, 5 Dec. 1857	
Captain A. C. Robertson	8th Foot	15 Sept. 1837	Siege of Delhi	Brig. Showers	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 24 March 1858. Lient. Col., 26 April 1859.
Brig. D. Russell	84th Foot	10 Jan. 1828	Second Relief of Lucknow Capture of Lucknow	Sir C. Campbell ditto Brig. Gen. Franks.	Calcutta Gazette, 11 Dec. 1857 - ditto - 14 April 1858	C. B., London Gazette, 24 March 1858.

Major J. P. Robertson	Military Train	-	11 Dec. 1838	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857	Lieut. Col., London Gaz., 24 March 1858. C. B., 27 July 1858.
Captain C. C. Rolleston	84th Foot	-	20 May 1842	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857	Major, London Gazette, 24 March 1858.
Captain W. Rudman	32d Foot	-	22 Dec. 1845	Second relief of Lucknow Attack on Cawnpore by the Gwalior mutineers.	-	Sir C. Campbell ditto	-	Calcutta Gazette, 11 Dec. 1857 - - ditto - 24 Dec. "	Major, London Gazette, 24 March 1858.
Lieutenant V. Ryan	64th Foot	-	30 Nov. 1849	Attack on Cawnpore by the Gwalior mutineers.	-	Major Gen. Windham	-	Calcutta Gazette, 24 Dec. 1857	
Lieutenant Radcliffe	Royal Navy	-	-	Operations of the Sarun Field Force. Action near Almorah	-	Colonel Rowcroft	-	Calcutta Gazette, 13 Jan. 1858 - - ditto - 31 Mar. 1858	
Lieutenant L. Redmayne	14th Dragoons	-	18 Oct. 1853	Operations near Mundisore	-	Major Orr	-	Calcutta Gazette, 6 Feb. 1858	Killed.
Lieutenant B. C. Russell	6th Dragoon Gds.	-	2 Nov. 1855	Actions near Gungaree and Putiallee.	-	Lieut. Col. T. Seaton	-	Calcutta Gazette, 27 Feb. 1858	
Lieut. Col. C. J. B. Riddell	Royal Artillery	-	19 Dec. 1834	Capture of Lucknow	-	Sir J. Outram Sir A. Wilson. Brigadier J. Douglas Sir E. Lugard	-	Calcutta Gazette, 14 April 1858 - - ditto - 19 May " - - ditto - 30 June "	C. B., London Gazette, 27 July 1858.
Major J. Ross	Rifle Brigade	-	14 April 1846	Capture of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 14 April 1858	
		-		Operations in Behar	-	Brig. Gen. R. Walpole. Brigadier J. Douglas Sir Hugh Rose	-	- - ditto - 5 Jan. 1859 - - ditto - 2 Mar. "	
Major Sir W. Russell, Bart.	7th Hussars	-	2 July 1841	Capture of Lucknow Action at Barree Action near Nawabgunge Passage of the Goomtee Action at Sakta Ghat	-	Brigadier W. Campbell Sir J. Hope Grant ditto ditto Brigadier A. Horsford	-	Calcutta Gazette, 14 April 1858 - - ditto - 26 May " - - ditto - 10 July " - - ditto - 13 Oct. " - - ditto - 16 Mar. 1859	Lieut. Col., London Gaz., 16 Nov. 1858. C. B., 17 May 1859.
Major W. P. Radcliffe	20th Foot	-	12 Mar. 1841	Capture of Lucknow Operations of the Jounpore Field Force.	-	Brig. Gen. Franks ditto	-	Calcutta Gazette, 14 April 1858 - - ditto - 28 April "	
Lieutenant J. Reilly	8th Hussars	-	3 Sept. 1854	Action at Kota-ka-Serai	-	Sir Hugh Rose	-	Calcutta Gazette, 23 Feb. 1859	
Lieut. Col. R. L. Ross	93d Foot	-	15 Dec. 1840	Operations in Rohileund	-	Sir C. Campbell	-	Calcutta Gazette, 26 May 1858	
Lieutenant R. E. Roe	12th Lancers	-	13 May 1859	Action at Banda	-	Major T. G. A. Oakes	-	Calcutta Gazette, 29 May 1868	

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of Her Majesty's Service—continued.						
Captain G. E. Rose -	Rifle Brigade -	24 Aug. 1854	Capture of Jhansi - Action near Jhansi - Action at Barodia -	Sir Hugh Rose - ditto - ditto -	Calcutta Gazette, 9 June 1858 - ditto - 14 July " - ditto - 28 Sept. 1859	
Colonel H. R. Renny -	81st Foot -	27 Dec. 1833	Eusuffie Campaign -	Sir Sydney Cotton -	Calcutta Gazette, 16 June 1858	
Lieut. F. W. Ramsbottom -	Rifle Brigade -	27 July 1855	Action near Nawabgunge Passage of the Goomtee -	Sir J. Hope Grant - ditto -	Calcutta Gazette, 10 July 1858 - ditto - 13 Oct. "	
Lieutenant J. A. Rowley -	13th Foot -	23 Nov. 1852	Action at Sirsaie - Action at Belwa - Action at Amorha -	Colonel J. Byng - Brigadier F. Rowcroft - Brigadier F. Rowcroft Capt. F. T. Garrard.	Calcutta Gazette, 21 July 1858 - ditto - 18 Aug. " - ditto - 1 Dec. "	
Major R. Roche -	72d Foot -	20 May 1842	Battle of the Bunnas -	Major Gen. Roberts -	Calcutta Gazette, 20 Oct. 1858	
Captain E. C. D. Radcliffe	88th Foot -	9 July 1852	Action at Selimpore -	Major E. G. Bulwer -	Calcutta Gazette, 10 Nov. 1853	Major, London Gazette, 26 April 1859.
Ensign H. E. Richards -	Rifle Brigade -	22 Nov. 1855	Capture of the Fort of Birwa - Action at Jamo -	Brigadier G. R. Barker - ditto.	Calcutta Gazette, 27 Nov. 1858	
Assist. Surg. J. H. Robotham	2d Dragoon Guards	23 April 1855	Capture of the Fort of Birwa -	Brigadier G. R. Barker	Calcutta Gazette, 27 Nov. 1858	
Lieutenant R. Ross -	35th Foot -	9 May 1856	Operations in Behar -	Brigadier J. Douglas	Calcutta Gazette, 5 Jan. 1859	
Lieut. Col. J. A. R. Raines	95th Foot -	28 Jan. 1842	Action near Koondrye - Action at Kota-ka-Sera - Capture of Gwalior -	Brigadier M. W. Smith Sir Hugh Rose - - ditto.	Calcutta Gazette, 19 Jan. 1859 - ditto - 23 Feb. "	C. B., London Gazette, 22 March 1859.
Lieutenant A. M. Rawlins	95th Foot -	15 Mar. 1855	Action near Koondrye -	Brigadier M. W. Smith	Calcutta Gazette, 19 Jan. 1859	
Captain C. Rice -	72d Foot -	1 Dec. 1848	Action at Oodeypore -	Brigadier W. Parke -	Calcutta Gazette, 26 Jan. 1859	Major, London Gazette, 7 October 1859.
Assist. Surg. T. W. Rutler	72d Foot -	9 June 1854	Action at Oodeypore -	Brigadier W. Parke -	Calcutta Gazette, 26 Jan. 1859	
Captain W. S. Richardson	43d Foot -	23 Nov. 1852	Defence of the Palace of Kin- wee.	Major Gen. Whitlock Captain C. Woodland.	Calcutta Gazette, 16 Feb. 1859	

Major Gen. Sir H. Rose, K.C.B.	45th Foot	-	8 June 1820	Capture of Gwalior	-	Lord Clyde	-	Calcutta Gazette, 23 Feb. 1859	Lieut. Gen., London Gaz., 28 Feb. 1860. G. C. B.
Major G. W. F. Rich	71st Foot	-	12 June 1840	Capture of Gwalior Capture of Calpee Pursuit and dispersion of rebels under Rao Sahib.	-	Sir Robert Napier Sir Hugh Rose Sir Robert Napier	-	Calcutta Gazette, 23 Feb. 1859 " " " 2 Mar. " " " 21 May	
Assist. Surgeon T. Rudd	8th Hussars	-	1 Aug. 1857	Action at Hooshana	-	Brigadier R. W. Honner	-	Calcutta Gazette, 16 Mar. 1859	
Lieutenant T. L. Roberts	87th Foot	-	19 Sept. 1848	Operations in the Nepal Hills	-	Colonel R. D. Kelly Captain R. Reany.	-	Calcutta Gazette, 4 May	
Lieutenant C. D. Rich	9th Lancers	-	17 June 1851	General service during the Mutiny.	-	Governor General	-	Governor General's letter, dated 10 April 1858.	
Brigadier James Stopford	64th Foot	-	17 Sept. 1825	Taking of Bushire	-	Major Gen. Stalker	-	Calcutta Gazette, 7 Jan. 1857	Killed in action.
Major Thomas Sterling	64th Foot	-	23 April 1839	Taking of Bushire Actions at Futtehpoore and Cawn- pore. Attack on Cawnpore by the Gwalior mutineers.	-	Major Gen. F. Stalker Brig. Gen. Havelock Major Gen. Windham	-	Calcutta Gazette, 7 Jan. London Gazette, 18 Oct. Calcutta Gazette, 24 Dec.	Lieut. Col. London Gaz., 19 Jan. 1858.
Colonel H. W. Stisted	78th Foot	-	4 Dec. 1835	Capture of Bushire Defence of Lucknow First relief of Lucknow Capture of Lucknow Operations in Rohilcund	-	Sir J. Outram ditto Colonel R. Napier. Sir J. Outram Brigadier W. Campbell Sir C. Campbell	-	Calcutta Gazette, 14 Mar. 1857 " " " 23 Dec. " " " 30 Dec. " " " 14 Apr. 1858 " " " 26 May 1858	C. B. London Gazette, 22 Jan. 1858.
Captain H. A. Sarel	9th & 17th Lancers	-	13 July 1847	Siege and capture of Delhi Second relief of Lucknow Battle of Bolundshuhur Attack on Cawnpore by Gwa- lior mutineers. Action at Serai Ghat Capture of Lucknow Action at Allahgunge Operations in Rohilcund	-	Brigadier Hope Grant Brig. Gen. Nicholson Sir Colin Campbell Major Guvry Sir C. Campbell. Brig. Gen. Hope Grant. Sir J. H. Grant Brig. Gen. Walpole Sir C. Campbell	-	Calcutta Gazette, 7 Nov. 1857 " " " 5 Dec. " " " 11 Dec. " " " 24 Dec. " " " 14 Apr. 1858 " " " 8 May " " " 26 May	Major, London Gazette, 24 March 1858.
Lieutenant J. Stoman	81st Foot	-	17 Aug. 1852	Capture of Delhi	-	Brigadier W. Jones	-	Calcutta Gazette, 7 Nov. 1857	

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of Her Majesty's Service—continued.						
Captain G. C. Syngé	52d Foot	16 Jan. 1846	Capture of Delhi	Colonel G. Campbell	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 19 January 1858.
Captain C. Steevens	32d Foot	7 Aug. 1840	Defence of Lucknow	Brigadier Inglis	Calcutta Gazette, 9 Dec. 1857	
Surgeon C. Scott, M.D.	32d Foot	7 Nov. 1834	Defence of Lucknow	Brigadier Inglis Sir J. Outram	Calcutta Gazette, 9 Dec. 1857 - - ditto - 23 Dec. "	C. B., London Gazette, 16 November 1858.
Captain N. H. Shute	64th Foot	22 Mar. 1844	Defence of Lucknow	Sir J. Outram Colonel R. Napier.	Calcutta Gazette, 23 Dec. 1857	Lieut. Col., London Gaz., 24 Mar. 1858.
Major J. E. Simmons	5th Foot	20 Jan. 1832	Defence of Lucknow	Sir J. Outram Colonel R. Napier.	Calcutta Gazette, 23 Dec. 1857	
Lord Seymour	-	-	Capture of Mohumra Second relief of Lucknow	Sir J. Outram Sir C. Campbell	Calcutta Gazette, 25 Apr. 1857 - - ditto - 11 Dec. "	
Captain H. F. Saunders	70th Foot	30 July 1836	Attack on Cawnpore by the Gwalior mutineers.	Major Gen. Windham	Calcutta Gazette, 24 Dec. 1857	Major, London Gazette, 24 March 1858.
Captain R. Swire	17th Foot	18 Feb. 1852	Attack on Cawnpore by the Gwalior mutineers.	Major Gen. Windham	Calcutta Gazette, 24 Dec. 1857	
Lieut. Col. J. Simpson	34th Foot	13 Mar. 1835	Attack on Cawnpore by the Gwalior mutineers.	Major Gen. Windham	Calcutta Gazette, 24 Dec. 1857	C. B., London Gazette, 17 May 1859.
Lieutenant P. Scratchley	Royal Engineers	11 April 1854	Attack on Cawnpore by the Gwalior mutineers. Capture of Lucknow	Major Gen. Windham Brigadier R. Napier Sir E. Lugard. Brigadier E. R. Wetherall	Calcutta Gazette, 24 Dec. 1857 - - ditto - 14 Apr. 1858 - - ditto - 11 Dec. "	
Captain C. H. Smith	Royal Artillery	18 Dec. 1845	Attack on Cawnpore by the Gwalior mutineers. Action at Khankhur	Sir C. Campbell Brigadier T. Seaton	Calcutta Gazette, 24 Dec. 1857 - - ditto - 1 May 1859	Lieut. Col., London Gaz., 25 April 1859.
Captain W. Sheehy	81st Foot	22 Nov. 1850	First relief of Lucknow Action at Futtehpore	Captain Barrow Brig. Gen. Havelock	Calcutta Gazette, 30 Dec. 1857 London Gazette, 13 Oct. 1857	Dead.

Captain Arthur Scott	-	6th Foot	-	15 July 1853	Action near Arrah	-	Major V. Eyre - Captain L'Estrange.	-	London Gazette, 13 Oct. 1857	Major, London Gazette, 16 August 1859.
Captain G. R. W. Sotheby	-	Royal Navy	-	-	Operations of the Sarun Field Force.	-	Colonel Rowcroft	-	Calcutta Gazette, 13 Jan. 1858	
					Action near Phoolpore	-	Brig. Gen. MacGregor	-	- ditto - 17 Mar. "	
					Capture of Chandepore.	-	Colonel Rowcroft	-	- ditto - 31 Mar. "	
					Action near Almorah	-	- ditto -	-	- ditto - 5 May "	
					Action near Jahmoulee	-	- ditto -	-	- ditto - 21 July "	
					Action at Sirsate	-	Colonel J. Byng	-	- ditto - 18 Aug. "	
					Action at Belwa	-	Brigadier F. Rowcroft	-	- ditto - 19 Jan. 1859	
					Action at Doonreegunge	-	- ditto -	-	- ditto - 26 Jan. "	
					Action at Bururiah	-	- ditto -	-	- ditto - 26 Jan. "	
Major C. W. Sibley	-	64th Foot	-	27 Nov. 1824	Defence of the Alumbagh	-	Sir J. Outram	-	Calcutta Gazette, 17 Feb. 1858	Lieut. Colonel, London Gazette, 19 Jan. 1858.
Lieutenant B. Sandwith	-	84th Foot	-	19 Dec. 1845	Defence of the Alumbagh	-	Major McIntyre	-	Calcutta Gazette, 17 Feb. 1858	
Major J. P. Smith	-	2d Dragoon Gds.	-	26 Oct. 1841	Operations of the Jaunpore Field Force.	-	Brig. Gen. Franks	-	Calcutta Gazette, 20 Feb. 1858	
Dr. Shore (Surgeon)	-	Royal Navy	-	-	Action near Phoolpore	-	Colonel Rowcroft	-	Calcutta Gazette, 17 Mar. 1858	
					Capture of Chandepore	-	Captain Sotheby, R. N.	-	- ditto - 31 Mar. "	
					Action near Almorah	-	Colonel Rowcroft	-	- ditto - 5 May "	
					Action near Jahmoulee	-	- ditto -	-	- ditto - 5 May "	
Colonel J. P. Sparks	-	38th Foot	-	27 July 1815	Capture of Meerangunge	-	Sir J. Hope Grant	-	Calcutta Gazette, 24 Mar. 1858	
					Capture of Lucknow	-	Sir E. Lugard	-	- ditto - 14 April "	
Lord Charles Scott (Midshipman).	-	Royal Navy	-	-	Action near Almorah	-	Brig. Gen. Franks.	-	Calcutta Gazette, 31 Mar. 1858	
Captain C. F. Seymour	-	84th Foot	-	9 Jan. 1838	Capture of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 15 April 1858	
Colonel A. C. Sterling	-	Unattached	-	29 Jan. 1826	Capture of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 14 April 1858	
					Operations in Rohilcund	-	- ditto -	-	- ditto - 26 May "	
					Oude campaign	-	Lord Clyde	-	- ditto - 26 Jan. 1859	
Lieutenant G. Swetenham	-	Royal Engineers	-	7 April 1856	Capture of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 14 April 1858	
Captain R. C. Stewart	-	35th Foot	-	25 Oct. 1842	Capture of Lucknow	-	Sir E. Lugard	-	Calcutta Gazette, 14 April 1858	Major, London Gazette, 20 July 1858.
Lieutenant H. Scott	-	9th Lancers	-	12 May 1848	Capture of Lucknow	-	Sir E. Lugard	-	Calcutta Gazette, 14 April 1848	

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Captain H. H. Stevenson	79th Foot	29 June 1849	Capture of Lucknow	Brig. Gen. R. Walpole	Calcutta Gazette, 14 Apr. 1858	Major, London Gazette, 20 July 1858.
			Operations of the Azimghur Field Force.	Sir J. Outram.	- ditto - 19 May "	
			Operations in Behar	Brigadier J. Douglas	- ditto - 30 June "	
			Operations in the Kymore Hills	Sir E. Lugard	- ditto - 5 Jan. 1859	
				Brigadier J. Douglas	- ditto - 5 Feb. "	
				ditto	-	
Lieutenant N. Salmon	Royal Navy	-	Capture of Lucknow	Sir W. Peel	Calcutta Gazette, 14 Apr. 1858	
Captain W. H. Slade	7th Hussars	19 Mar. 1847	Capture of Lucknow	Brigadier W. Campbell	Calcutta Gazette, 14 Apr. 1858	Major, London Gazette, 20 July 1858.
Lieutenant T. B. Strange	Royal Artillery	17 Dec. 1851	Action at Koorse	Sir J. Hope Grant	Calcutta Gazette, 21 Apr. 1858	
			Operations of the Jounpore Field Force.	Brig. Gen. Franks	- ditto - 28 Apr. "	
			Action near Nawabgunge	Sir J. Hope Grant	- ditto - 10 July "	
			Passage of the Goomtee	ditto	- ditto - 13 Oct. "	
			Action near Daodpore	Brigadier A. Horsford	- ditto - 24 Nov. "	
Lieutenant G. J. Smart	Royal Artillery	18 June 1851	Operations of the Jounpore Field Force.	Brig. Gen. Franks	Calcutta Gazette, 28 Apr. 1858	
			Action near Nawabgunge	Sir J. Hope Grant	- ditto - 10 July "	
Major A. Sendamore	14th Dragoons	29 May 1835	Action at the Pass of Mundeepore.	Sir Hugh Rose	Calcutta Gazette, 8 May 1858	Lieut. Col., London Gaz., 20 July 1858.
			Capture of Jhansi	ditto	- ditto - 9 June "	C. B., 22 March 1859.
			Capture of Gwalior	Sir Robert Napier	- ditto - 23 Feb. 1859	
Lieut. Col. T. Smith	90th Foot	16 July 1841	General service during the Mutiny.	Commander in Chief	Governor General's Letter, dated 11 Jan. 1859.	C. B., London Gazette, 17 May 1859.
Brigadier C. Steuart	14th Dragoons	10 Dec. 1825	Capture of Jhansi	Sir Hugh Rose	Calcutta Gazette, 9 June 1858	C. B., London Gazette, 22 Jan. 1858.
			Capture of Rathghur	ditto	- ditto - 28 Sept. 1859	
Major C. Sawyer	6th Dragoon Gds.	6 Sept. 1833	General service during the Mutiny.	Commander in Chief	Governor General's Letter, dated 21 July 1858.	Lieut. Col., London Gaz., 16 Nov. 1858.
Major W. K. Stuart	86th Foot	6 Mar. 1828	Capture of Jhansi	Sir Hugh Rose	Calcutta Gazette, 9 June 1858	
			Capture of Kooneh	Brigadier C. S. Stuart.	- ditto - 11 Aug. "	
			Capture of Calpee	Sir Hugh Rose	- ditto - 2 Mar. 1859	
				ditto	-	
				Brigadier C. S. Stuart.	-	

Ensign S. W. Sewell	86th Foot	-	9 Nov. 1855	Capture of Jhansi -	-	Sir Hugh Rose - Brigadier C. S. Stuart.	Calcutta Gazette, 9 June 1858
Assist. Surg. S. S. Skipton	78th Foot	-	9 June 1854	Capture of the Fort of Loharee	-	Major Gall -	Calcutta Gazette, 23 June 1858
Major W. H. Seymour	2d Dragoon Guards	-	7 May 1847	Action near Nawabgunge - Capture of the Fort of Birwa - Action at Jamo - Operations in the Trans-Gogra Districts of Oude.	-	Sir J. Hope Grant - Brigadier G. R. Barker - ditto. Lieut. Col. C. P. B. Walker	Major, London Gazette, 20 July 1858. C. B. 17 May 1859.
Captain T. H. Stisted	7th Hussars	-	3 April 1846	Action near Nawabgunge - Action near Daodpore -	-	Sir J. Hope Grant - Brigadier A. Horsford	Major, London Gazette, 26 April 1859.
Surgeon T. Stack	86th Foot	-	22 Nov. 1844	Capture of Jhansi -	-	Sir Hugh Rose -	Killed.
Brigadier M. W. Smith	3d Dragoon Guards	-	19 Nov. 1830	Capture of the Fort of Powrie - Action near Koondrye - Action at Kota-ka-Serai - Capture of Gwalior -	-	Sir Robert Napier - Major Gen. J. Michel - Sir Hugh Rose - ditto.	C. B. London Gazette, 22 March 1859.
Lieutenant D. Stewart	13th Foot	-	3 July 1855	Pursuit of Maun Sing's Force	-	Sir Robert Napier - Lieut. Col. G. H. Robertson.	Calcutta Gazette, 20 Oct. 1858
Lieutenant Col. E. Steele	83d Foot	-	18 April 1834	Battle of the Bunnas -	-	Major Gen. Roberts -	Calcutta Gazette, 20 Oct. 1858
Lieutenant C. F. Stirling	Royal Artillery	-	18 June 1851	Battle of the Bunnas -	-	Major Gen. Roberts -	Calcutta Gazette, 20 Oct. 1858
Lieutenant J. Sexton	95th Foot	-	5 Nov. 1854	Action at Kota-ka-Serai - Capture of Gwalior -	-	Sir Hugh Rose - ditto. Lieut. Col. J. A. R. Raines.	Calcutta Gazette, 23 Feb. 1859
Captain J. H. St. John	92d Foot	-	20 Nov. 1846	Action near Rajnurb - Action near Mungrowlie - Action near Sindwaho -	-	Major Gen. J. Michel - ditto - ditto -	Calcutta Gazette, 24 Nov. 1858 - ditto - 11 Dec. " - ditto - 19 Jan. 1859
Captain H. M. Stapylton	2d Dragoon Guards	-	6 Dec. 1850	Capture of the Fort of Birwa - Action at Jamo - Operations in the Trans-Gogra Districts of Oude.	-	Brigadier G. R. Barker - ditto. Lieut. Col. J. P. B. Walker	Calcutta Gazette, 27 Nov. 1858 - ditto - 25 May 1859
Assist. Surg. J. Storey	Rifle Brigade	-	7 Dec. 1855	Capture of the Fort of Birwa -	-	Brigadier G. R. Barker	Calcutta Gazette, 27 Nov. 1858
Lieut. G. S. L. G. Stoddart	6th Dragoon Guards	-	28 Dec. 1855	Action at Mehandi -	-	Lieut. Col. J. Brind -	Calcutta Gazette, 29 Dec. 1858
Captain W. C. E. Snow	84th Foot	-	11 April 1842	Operations in Behar	-	Brigadier J. Douglas -	Calcutta Gazette, 5 Jan. 1859
Lieutenant G. K. Shaw	60th Rifles	-	22 April 1855	Operations in Behar	-	Brigadier J. Douglas -	Calcutta Gazette, 5 Jan. 1859

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Major R. M. Sutherland	92d Foot	25 Dec. 1823	Action near Rajpore	Major Gen. J. Michel	Calcutta Gazette, 19 Jan. 1859	
Captain C. F. Smith	71st Foot	30 May 1845	Action at Ranode	Sir Robert Napier	Calcutta Gazette, 16 Feb. 1859	
Assist. Surg. H. Sherlock	8th Hussars	15 Dec. 1854	Action at Kota-ka-Serai	Sir Hugh Rose	Calcutta Gazette, 23 Feb. 1859	
Lieutenant C. H. S. Scott	71st Foot	17 Aug. 1852	Capture of Gwalior	Sir Robert Napier	Calcutta Gazette, 23 Feb. 1859	
Surgeon A. Stewart	14th Dragoons	19 Feb. 1836	Capture of Gwalior	Sir Robert Napier	Calcutta Gazette, 23 Feb. 1859	
			Capture of Calpee	Sir Hugh Rose	ditto - 2d Mar. "	
			Pursuit of rebels from Calpee	Major R. H. Gall.		
Colonel C. H. Somenset	72d Foot	30 July 1836	Action near Chupra Burade	Major Gen. J. Michel	Calcutta Gazette, 16 Mar. 1859	
Major E. Seager	8th Hussars	17 Sept. 1841	Pursuit and dispersion of rebels under Rao Sahib.	Colonel R. de Salis	Calcutta Gazette, 21 May 1859	
Major F. J. Soady	Royal Artillery	1 May 1846	Operations in the Trans-Gogra Districts of Oude.	Lieut. Col. C. P. B. Walker	Calcutta Gazette, 25 May 1859	
Major F. H. Syngé	43d Foot	7 Sept. 1841	Action near Oodeypore	Major Gen. Whitlock Brigadier F. Wheeler.	Calcutta Gazette, 25 May 1859	
Lieutenant T. J. Sadleir	61st Foot	27 April 1849	Action at Daodpore	Brigadier A. Horsford	Calcutta Gazette, 24 Nov. 1858	
			Action at Kintore	Major A. Hume	ditto - 1 Dec. "	
			Action near Nanpara	Brigadier A. Horsford	ditto - 8 June 1859	
Quartermaster T. Stribling	32d Foot	28 Nov. 1856	Defence of Lucknow	Sir J. Inglis	Governor General's Letter, dated 5 March 1858.	
Surgeon T. G. Soot	79th Foot	14 Dec. 1841	Meritorious service with his Regiment.	Commander in Chief	Bengal Military Letter, No. 43 of 1859.	
Captain J. R. Turnbull	75th Foot and 13th Foot.	14 Jan. 1848	Siege and Capture of Delhi	Sir A. Wilson	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 24 March 1858.
				Sir H. Barnard	ditto - 5 Dec. "	
				Major Gen. Reed	ditto - 5 Dec. "	
Captain J. F. E. Travers	Royal Artillery	19 June 1836	Second relief of Lucknow Attack on Cawnpore by the Gwalior mutineers	Sir C. Campbell	Calcutta Gazette, 11 Dec. 1857	Major, London Gazette, 24 March 1858.
				ditto	ditto - 24 Dec. "	

Lieut. Col. G. E. Thorold-	-	-	24 June 1824	Attack on Cawnpore by the Gwalior Mutineers.	-	Sir C. Campbell	-	Calcutta Gazette, 21 Dec. 1857
Lieut. Turner	-	Royal Navy	-	Action at Serai Ghât	-	Brig. Gen. Hope Grant.	-	-
-	-	-	-	Operations of the Sarun Field Force.	-	Colonel Rowcroft.	-	Calcutta Gazette, 13 Jan. 1858
-	-	-	-	Action near Phoolpore	-	Brig. Gen. MacGregor	-	- ditto - 17 Mar. "
-	-	-	-	Action near Almooah	-	Colonel Rowcroft	-	- ditto - 31 Mar. "
-	-	-	-	Action at Sirsaie	-	Colonel J. Byng	-	- ditto - 31 July "
Captain J. E. Thring	-	Royal Artillery	19 Dec. 1844	Operations of Juanpore Field Force.	-	Brig. Gen. Franks	-	Calcutta Gazette, 20 Feb., 28 April 1858.
-	-	-	-	Capture of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 14 April 1858
-	-	-	-	-	-	Sir A. Wilson.	-	-
Major W. P. Tinling	-	90th Foot	4 June 1844	Defence of the Alumbagh	-	Sir J. Outram	-	Calcutta Gazette, 10 Mar. 1858
-	-	-	-	Action at Chirria Bagh	-	Lieut. Col. R. Pratt	-	- ditto - 10 Nov. "
Major N. O. S. Turner	-	Royal Artillery	2 May 1847	Capture of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 14 April 1858
-	-	-	-	Operations of the Azimghur Field Force.	-	Sir A. Wilson.	-	- ditto - 19 May "
-	-	-	-	-	-	Brigadier J. Douglas	-	- ditto - 30 June "
-	-	-	-	-	-	Sir E. Lugard	-	-
Lieut. Col. R. C. H. Taylor	-	79th Foot	11 Dec. 1835	Capture of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 14 April 1858
-	-	-	-	-	-	Brig. Gen. R. Walpole.	-	-
-	-	-	-	Capture of the Fort of Rooya	-	- ditto -	-	- ditto - 5 May "
-	-	-	-	Operations in Rohileund	-	Sir Colin Campbell	-	- ditto - 26 May "
-	-	-	-	Relief of Shahjehanpore	-	Brig. Gen. J. Jones	-	- ditto - 2 June "
-	-	-	-	Operations against Mohumdee	-	- ditto -	-	- ditto - 30 June "
-	-	-	-	Operations of the Shahjehan- pore Field Force.	-	- ditto -	-	- ditto - 21 July "
-	-	-	-	Capture of Rampoor	-	Brigadier E. R. Wetherall	-	- ditto - 11 Dec. "
-	-	-	-	Oude Campaign	-	Lord Clyde	-	- ditto - 26 Jan. 1859
Captain H. L. Talbot	-	Royal Artillery	18 Dec. 1847	Capture of Lucknow	-	Sir A. Wilson	-	Calcutta Gazette, 14 April 1858
-	-	-	-	Action at Barree	-	Sir J. Hope Grant	-	- ditto - 26 May "
Lieut. R. Topham	-	7th Hussars	27 July 1855	Capture of Lucknow	-	Brigadier W. Campbell	-	Calcutta Gazette, 14 April 1858
-	-	-	-	Action at Barree	-	Sir J. Hope Grant	-	- ditto - 26 May "
-	-	-	-	Action at Sakta Ghât	-	Brigadier A. Horsford	-	- ditto - 16 Mar. 1859
Lieut. Col. W. W. Turner	-	97th Foot	19 Feb. 1841	Operations of the Jounpore Field Force	-	Brig. Gen. Franks	-	Calcutta Gazette, 28 April 1858
-	-	-	-	Action at Subheenee	-	-	-	-
-	-	-	-	Operations in Behar	-	Sir Colin Campbell	-	- ditto - 6 Nov. "
-	-	-	-	Operations of the Roorkee Field Force.	-	Brig. J. Douglas	-	- ditto - 5 Jan. 1859
Captain W. Tedlie	-	60th Rifles	5 May 1848	Action near Nuggenah	-	Brig. Gen. J. Jones	-	Calcutta Gazette, 15 May 1858
-	-	-	-	Action near Bareilly	-	- ditto -	-	- ditto - 2 June "
-	-	-	-	Operations of the Shahjehan- pore Field Force.	-	- ditto -	-	- ditto - 5 June "
-	-	-	-	Action near Bun-ke-gaon	-	- ditto -	-	- ditto - 21 July "
-	-	-	-	-	-	Sir Thomas Seaton	-	- ditto - 17 Nov. "

Major, London Gazette,
20 July 1858Lieut. Col., London Gaz.,
26 April 1859.Lieut. Col. London Gaz.,
29 July 1859.Major, London Gazette,
20 July 1858.Colonel, London Gazette,
16 August 1859.Major, London Gazette,
16 Nov. 1858.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Surgeon J. C. G. Tice, M. D.	Medical Staff	23 Nov. 1827	Operations in Rohileund	Sir C. Campbell	Calcutta Gazette, 26 May 1858	C. B., London Gazette, 17 May 1859.
Captain J. A. Todd	14th Dragoons	28 April 1837	Capture of Jhansi	Sir Hugh Rose - Brig. C. Stenart.	Calcutta Gazette, 9 June 1858	Lieut. Col., London Gaz., 20 December 1859.
			Capture of Koonch	Sir Hugh Rose	" - ditto - 11 Aug. "	
			Capture of the Fort of Powree	Sir Robert Napier	" - ditto - 6 Oct. "	
			Action at Ranode	" ditto	" - ditto - 16 Feb. 1859	
			Capture of Gwalior	" ditto	" - ditto - 23 Feb. "	
			Capture of Calpee	Sir Hugh Rose	" - ditto - 2 Mar. "	
Lieut. J. T. Tovey	24th Foot	23 Nov. 1849	Ensuffize Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Captain V. Tonnochy	81st Foot	2 Sept. 1845	Ensuffize Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Captain J. B. Thelwall	24th Foot	4 Aug. 1843	Ensuffize Campaign Capture of Rampoor Kussiah	" ditto - Brig. E. R. Wetherall	Calcutta Gazette, 16 June 1858 " - ditto - 11 Dec. "	Major, London Gazette, 26 April 1859. C. B., 17 May 1859.
Captain P. S. Thompson	14th Dragoons	6 Aug. 1842	Capture of the Fort of Loharree Capture of Gwalior	Major Gall Sir Hugh Rose	Calcutta Gazette, 23 June 1858 " - ditto - 23 Feb. 1859	Lieut. Col., London Gaz., 14 August 1860.
Lieut. W. Thompson	Military Train	20 Feb. 1857	Action near Deonraon Operations in Behar	Captain H. Nason Brig. J. Douglas	Calcutta Gazette, 13 Oct. 1858 " - ditto - 5 Jan. 1859	
Major A. D. Thelluson	72d Foot	12 Oct. 1841	Service with the Rajpootana Field Force.	Major General Roberts	Bengal Military Letter, No. 103 of 1859.	
Major H. D. Torrens	23d Foot	19 Sept. 1849	Action near Daodpore	Brig. A. Horsford	Calcutta Gazette, 24 Nov. 1858	
Lieut. H. A. Tracey	Royal Artillery	7 April 1856	Capture of the Fort of Birwa	Brig. G. R. Barker	Calcutta Gazette, 27 Nov. 1858	
Captain A. Tisdall	35th Foot	26 June 1840	Operations in Behar	Brig. J. Douglas	Calcutta Gazette, 5 Jan. 1859	
Lt.-Col. Hon. F. A. Thesiger	95th Foot	31 Dec. 1844	Action near Koondrye	Brig. M. W. Smith	Calcutta Gazette, 19 Jan. 1859	
Cornet A. Tonnochy	8th Hussars	28 April 1858	Action near Gurohie	Sir Robert Napier	Calcutta Gazette, 9 Mar. 1859	
Captain C. J. Tyler	Royal Artillery	18 June 1851	Operations in the Trans-Gogra Districts of Oude.	Lieut. Col. C. P. B. Walker	Calcutta Gazette, 25 May 1859	
Cornet R. H. Torrens	2d Dragoon Guards	28 Aug. 1857	Action at the Jerwah Pass	Sir J. Hope Grant	Calcutta Gazette, 18 June 1859	

Major J. A. Vigers -	52d Foot -	-	19 Sept. 1826	Capture of Delhi -	-	Col. G. Campbell	-	Calcutta Gazette, 7 Nov. 1857	Lieut. Col., London Gaz., 26 April 1859.
Lieut. Vaughan -	Royal Navy -	-	-	Second relief of Lucknow -	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857	Lieut. Col., London Gaz., 19 January 1858.
				Attack on Cawnpore by the Gwalior Mutineers.	-	- ditto -	-	- 24 Dec. "	
				Capture of Lucknow -	-	Sir E. Lugard Sir A. Wilson.	-	- ditto - 14 April 1858	
Lieut. E. Utterton -	23d Foot -	-	30 April 1855	Capture of Lucknow -	-	Sir J. Outram -	-	Calcutta Gazette, 14 April 1858	
Captain H. E. Vance -	38th Foot -	-	3 Dec. 1847	Capture of Lucknow -	-	Sir C. Campbell	-	Governor General's Letter, dated 5 April 1858.	Major, London Gazette, 20 July 1858.
Mate, H. Verney -	Royal Navy -	-	-	Capture of Lucknow -	-	Sir W. Peel, R.N.	-	Calcutta Gazette, 14 April 1858	
Captain F. Van Straubenzee -	13th Foot -	-	17 Aug. 1838	Action at Shraie -	-	Colonel J. Byng	-	Calcutta Gazette, 21 April 1858	Major, London Gazette, 26 April 1859.
Major G. C. Vialls -	95th Foot -	-	20 Jan. 1843	Capture of the Fort of Powrie Action at Kota-ka-Serai -	-	Sir Robert Napier Sir Hugh Rose -	-	Calcutta Gazette, 6 Oct. 1858 - ditto - 23 Feb. 1859	
				Capture of Gwalior -	-	- ditto.	-		
Lieut. C. C. W. Vesey -	72d Foot -	-	8 Nov. 1850	Action at Oodeypore -	-	Lieut. Col. J. A. R. Raines.	-	Calcutta Gazette, 26 Jan. 1859	
Lieut. Hon. A. E. P. Vereker -	20th Foot -	-	20 Mar. 1855	Action near Gondah -	-	Brig. W. Parke	-	Calcutta Gazette, 13 May 1859	
Captain H. B. Vaughan -	20th Foot -	-	30 Dec. 1853	Operations in the Trans-Gogra Districts of Oude.	-	Lieut. Col. J. Cornick	-	Calcutta Gazette, 24 May 1859	
Captain T. Venables -	97th Foot -	-	28 June 1844	Action near Murruree -	-	Lord Clyde	-	Calcutta Gazette, 28 May 1829	
Brigadier N. Wilson -	64th Foot -	-	31 Oct. 1809	Taking of Bushire Service during the Mutiny -	-	Major Gen. Whitlock	-	Calcutta Gazette, 14 Mar. 1857 Bengal Military Letter, No. 118 of 1858.	
Captain H. F. Williams -	60th Rifles -	-	19 May 1843	Siege of Delhi -	-	Sir J. Outram - Governor General	-	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 19 January 1858.
Captain J. R. Wilton -	60th Rifles -	-	29 Dec. 1838	Siege of Delhi -	-	Major Tombs -	-	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 24 March 1858.
Captain G. Wheatcroft -	6th Dragoon Guards -	-	19 Oct. 1849	Second relief of Lucknow -	-	Major Reid	-	Calcutta Gazette, 11 Dec. 1857	
Lieut. Col. S. Wells -	23d Foot -	-	9 April 1825	Second relief of Lucknow -	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857	C. B., London Gazette, 18 June 1858.
				Attack on Cawnpore by the Gwalior Mutineers.	-	- ditto -	-	- 24 Dec. "	
				Capture of Lucknow -	-	Brig. Gen. R. Walpole Sir J. Outram.	-	- ditto - 14 April 1858	

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of Her Majesty's Service—continued.</i>						
Captain F. A. Willis	84th Foot	27 Sept. 1844	Defence of Lucknow	Sir J. Outram	Calcutta Gazette, 23 Dec. 1857	Major, London Gazette, 24 March 1858. C. B. - ditto. Lieut. Col., 26 Apr. 1859
Colonel R. Walpole	Rifle Brigade	11 May 1825	Attack on Cawnpore by the Gwalior Mutineers. Capture of Lucknow Operations in Rohilcund	Major General Windham Sir C. Campbell. Major General Mansfield. Sir C. Campbell Sir J. Outram. Sir Colin Campbell Lord Clyde	Calcutta Gazette, 24 Dec. 1857 - - ditto - 14 April 1858 - - ditto - 26 May " - - ditto - 2 Mar. 1859	C. B., London Gazette, 24 March 1858. K. C. B., 17 May 1859.
Lieut. Colonel D. Watson	82d Foot	12 July 1833	Attack on Cawnpore by the Gwalior Mutineers. Operations of the Shahjehanpore Field Force.	Major General Windham Brig. Gen. J. Jones Brigadier Taylor.	Calcutta Gazette, 24 Dec. 1857 - - ditto - 21 July 1858	
Captain B. Walton	53d Foot	16 June 1848	Second Relief of Lucknow	Sir C. Campbell	Governor General's Letter, dated 5 March 1858.	Major, London Gazette, 24 March 1858.
Lieut. Col. C. J. Woodford	Rifle Brigade	28 Feb. 1840	Attack on Cawnpore by the Gwalior Mutineers.	Major General Windham	Calcutta Gazette, 24 Dec. 1857	
Major Gen. C. A. Windham	-	20 Dec. 1826	Attack on Cawnpore by the Gwalior Mutineers.	Sir C. Campbell	Calcutta Gazette, 24 Dec. 1857	
Captain Wardlaw	6th Dragoon Guards	5 Nov. 1847	Action at Narnool	Captain Caulfield	Calcutta Gazette, 16 Jan. 1853	
Lieut. C. B. Wynne	90th Foot	24 Nov. 1854	Repelling an attack on the Alumbagh.	Sir J. Outram	Calcutta Gazette, 13 Feb. 1858	
Lieut. Wilkinson	9th Lancers	11 Feb. 1848	Operations near Delhi	Brigadier General H. Grant	Calcutta Gazette, 24 Feb. 1858	
Rev. — Williams (Chaplain)	Royal Navy	-	Action near Almorah	Colonel Rowcroft	Calcutta Gazette, 31 Mar. 1858	
Brigadier D. E. Wood, C. B.	Royal Artillery	18 Dec. 1829	Capture of Lucknow	Sir C. Campbell Sir J. Outram. Sir A. Wilson.	Calcutta Gazette, 14 April 1858	K. C. B., London Gaz., 19 Aug. 1859.
Captain J. H. Wade	90th Foot	2 Feb. 1849	Capture of Lucknow	Sir C. Campbell	Governor General's Letter, dated 5 April 1858.	Major, London Gazette, 20 July 1858.

Lieut. A. Walker	-	79th Foot	-	9 Mar. 1855	Capture of Lucknow	-	Sir J. Outram - Brig. Gen. R. Walpole.	-	Calcutta Gazette, 14 April 1858	
Captain C. Waller	-	Royal Artillery	-	20 Dec. 1843	Capture of Lucknow	-	Sir J. Outram - Sir A. Wilson.	-	Calcutta Gazette, 14 April 1858	
Lieut. C. E. Wynne	-	Royal Engineers	-	31 July 1855	Operations of the Jaunpore Field Force.	-	Brig. Gen. Franks -	-	- ditto - 28 April "	
Major A. F. Warren	-	Rifle Brigade	-	23 July 1847	Capture of Lucknow	-	Sir J. Outram - Brig. R. Napier.	-	Calcutta Gazette, 14 April 1858	
Captain H. Wilmot	-	Rifle Brigade	-	29 May 1849	Action near Nawabgunge	-	Sir J. Hope Grant -	-	- ditto - 10 July "	
Lieut. W. C. Wilson	-	Royal Navy	-	-	Capture of Lucknow	-	Brig. Gen. R. Walpole Sir J. Outram.	-	Calcutta Gazette, 14 April 1858	Major, London Gazette, 20 July 1858. V. C., 24 Dec. 1858.
Lieut. W. R. Wratislaw	-	Royal Navy	-	-	Capture of Lucknow	-	Sir A. Wilson	-	Calcutta Gazette, 14 April 1858	
Lieut. F. G. E. Warren	-	Royal Artillery	-	22 Dec. 1852	Capture of Lucknow	-	Sir A. Wilson	-	Calcutta Gazette, 14 April 1858	
Lieut. H. J. Wilkin	-	7th Hussars	-	13 Jan. 1852	Capture of Meengunge	-	Sir J. H. Grant -	-	Calcutta Gazette, 24 Mar. 1858	
Lieut. J. Wall	-	87th Foot	-	14 Dec. 1849	Capture of Lucknow	-	Sir A. Wilson	-	- ditto - 14 April "	
Captain J. H. Wyatt	-	Military Train	-	20 Sept. 1844	Passage of the Goomtee	-	Sir J. Hope Grant	-	- ditto - 13 Oct. "	
Captain J. G. Wolesey	-	90th Foot	-	12 Mar. 1852	Capture of Lucknow	-	Brig. W. Campbell	-	Calcutta Gazette, 14 April 1858	
Assistant Surgeon R. Webb	-	Royal Artillery	-	23 Mar. 1855	Operations of the Jaunpore Field Force.	-	Brig. Gen. Franks	-	Calcutta Gazette, 28 April 1858	
Lieut.-Col. C. P. B. Walker	-	2d Dragoon Guards	-	27 Feb. 1836	Operations of the Azimghur Field Force.	-	Brig. J. Douglas	-	Calcutta Gazette, 19 May 1858	Major, London Gazette, 26 April 1859.
Lieut. C. E. Webber	-	Royal Engineers	-	20 April 1855	Operations in Behar	-	- ditto -	-	- ditto - 5 Jan. 1859	
Lieut. R. Whigham	-	70th Foot	-	18 Sept. 1849	Action at Barree	-	Sir J. Hope Grant	-	Calcutta Gazette, 26 May 1858	Major, London Gazette, 24 March 1858.
Major C. E. Walcott	-	Royal Artillery	-	18 Dec. 1847	Action near Nawabgunge	-	- ditto -	-	- ditto - 10 July "	
Lieut. H. A. C. Wroughton	-	13th Foot	-	16 June 1854	Passage of the Goomtee	-	- ditto -	-	- ditto - 13 Oct. "	Lieut.-Colonel, 26 April 1859.
Colonel E. R. Wetherall	-	Unattached	-	27 June 1834	Action at Banda	-	Brig. W. H. Miller	-	Calcutta Gazette, 29 May 1858	
					Operations in the Trans-Gogra Districts of Oude.	-	Lord Clyde	-	Calcutta Gazette, 25 May 1859	
					Action at the Jerwah Pass	-	Sir J. Hope Grant	-	- ditto - 18 June "	
					Capture of Jhansi	-	Sir Hugh Rose - Brig. A. S. Stuart.	-	Calcutta Gazette, 9 June 1858	
					Enuffzie Campaign	-	Sir Sydney Cotton	-	Calcutta Gazette, 16 June 1858	
					Operations of the Mynpoorie Moveable Column.	-	Colonel W. Riddell	-	Calcutta Gazette, 14 July 1858	
					Action at Sirsaie	-	Col. J. Byng	-	Calcutta Gazette, 21 July 1858	
					Action near Bhanpore	-	Captain M. Browne	-	- ditto - 9 Mar. 1859	
					Capture of Koonch	-	Sir Hugh Rose	-	Calcutta Gazette, 11 Aug. 1858	
					Oude Campaign	-	Lord Clyde	-	- ditto - 26 Jan. 1859	
					Capture of Calpee	-	Sir Hugh Rose	-	- ditto - 2 Mar. "	

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of Her Majesty's Service—continued.						
Lieut. Col. J. M. Walker	35th Foot	31 July 1835	Action near Korisauth Operations in Behar	Brigadier J. Douglas - ditto -	Calcutta Gazette, 6 Oct. 1858 - ditto - 5 Jan. 1859	C. B., London Gazette, 17 May 1859.
Captain H. E. Warren	60th Rifles	5 Jan. 1844	Action near Korisauth	Lieut. Col. J. M. Walter	Calcutta Gazette, 6 Oct. 1858	
Ensign H. C. Willes	23d Foot	14 Mar. 1856	Action at Selimpore	Major E. G. Bulwer	Calcutta Gazette, 10 Nov. 1858	
Lieut. H. Waring	88th Foot	27 June 1854	Capture of the Fort of Birwa	Brigadier G. R. Barker	Calcutta Gazette, 27 Nov. 1858	
Lieut. H. E. Wood	17th Lancers	7 Sept. 1855	Action near Sindwaho Action near Chupra Burade	Major-Gen. J. Michel Colonel C. H. Somerset	Calcutta Gazette, 19 Jan. 1859 - ditto - 16 Mar. "	Lient. Colonel, London Gazette, 26 April 1859.
Major R. White	17th Lancers	15 Oct. 1847	Action near Chupra Burade	Colonel C. H. Somerset	Calcutta Gazette, 16 Mar. 1859	
Lieut. G. W. H. Wardell	83d Foot	8 Aug. 1855	Action at Seekun	Lieut. Col. J. Holmes	Calcutta Gazette, 16 Mar. 1859	
Captain F. A. Walter	53d Foot	26 Jan. 1844	Action near Toolseepore Action near Balapoor	Brigadier A. Horsford Lieut. Col. G. Gordon	Calcutta Gazette, 27 April 1859 - ditto - 11 June "	
Lieut. C. B. Whish	14th Dragoons	19 Aug. 1851	Persian campaign	Brig. Gen. J. Jacob	Bombay Military Letter, No. 23 of 1859.	
Lieut. Col. Yule	9th Lancers	3 July 1835	Siege of Delhi Operations near Delhi	Sir H. Barnard Brigadier Hope Grant	Calcutta Gazette, 5 Dec. 1857 - ditto - 24 Feb. 1858	
Major H. P. Yates	Royal Artillery	2 May 1847	Capture of Lucknow Passage of the Goomtee	Sir J. Outram Sir A. Wilson. Sir J. Hope Grant	Calcutta Gazette, 14 April 1858 - ditto - 13 Oct. "	
Captain C. F. Young	Royal Artillery	2 May 1847	Capture of Lucknow Operations of the Azimghur Field Force.	Sir J. Outram Sir A. Wilson. Sir E. Lugard	Calcutta Gazette, 14 April 1858 - ditto - 30 June "	
Lieut. T. J. Young	Royal Navy	-	Capture of Lucknow	Sir J. Outram Sir W. Peel.	Calcutta Gazette, 14 April 1858	
Ensign T. Yardley	13th Foot	7 Mar. 1856	Action near Azimghur	Colonel Lord M. Kerr	Calcutta Gazette, 5 May 1858	
Captain G. S. Young	80th Foot	16 July 1841	Capture of the Fort of Simree	Colonel F. Eveleigh	Calcutta Gazette, 25 Dec. 1858	Major, London Gazette, 26 April 1859.
Lieut. Ximenes	8th Foot	27 Mar. 1846	Battle of Bolundshuhur Action before Agra	Colonel Greathed	Calcutta Gazette, 24 Dec. 1857	

Lieut. R. W. Alexander	3d Bengal N. I.	26 Aug. 1852	Siege of Delhi	-	Sir H. Barnard	-	Calcutta Gazette, 5 Dec. 1857	Killed.
Major J. Anderson	Bengal Engineers	3 Feb. 1828	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	Killed.
Lieut. L. A. Arthur	7th Bengal Cavalry	20 Dec. 1849	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	Killed.
Major C. Apthorp	41st Bengal N. I.	9 Jan. 1825	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 and 23 Dec. 1857.	Lieut.-Col., London Gaz., 24 Mar. 1858.
Lieut. R. H. M. Aitken	13th Bengal N. I.	2 Sept. 1847	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9, 12 and 23 Dec. 1857.	
				-	Lieut. G. N. Hardinge	-	Calcutta Gazette, 23 Dec. 1857	
Captain R. P. Anderson	25th Bengal N. I.	28 Dec. 1842	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
Lieut. P. C. Anderson	Bengal Engineers	9 Dec. 1850	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 and 23 Dec. 1857.	
Lieut. G. Allgood	49th Bengal N. I.	20 Dec. 1846	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857	
			Capture of Lucknow	-	- ditto -	-	- ditto - 14 April 1858	
			Operations in Rohilcund	-	- ditto -	-	- ditto - 26 May "	
			Oude Campaign	-	Lord Clyde	-	- ditto - 26 Jan. 1859	
Captain W. C. Alexander	10th Bengal Cavalry.	21 Jan. 1835	Defence of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 23 Dec. 1857	Retired.
			Attack on Cawnpore by the Gwalior Mutineers.	-	Sir C. Campbell	-	- ditto - 24 Dec. "	
Lieut. F. R. Aikman	4th Bengal N. I.	18 Jan. 1845	Capture of Lucknow	-	-	-	London Gazette, 3 Sept. 1858	V. C., London Gazette, 3 September 1853.
Captain W. R. E. Alexander	53d Bengal N. I.	2 Mar. 1842	Action near Etawah	-	Brigadier T. Seaton	-	Calcutta Gazette, 27 Feb. 1858	
Assist. Surg. J. W. R. Amesbury.	Bengal Medical Establishment.	20 Jan. 1851	Action near Almorah	-	Colonel Rowcroft	-	Calcutta Gazette, 31 Mar 1858	Bt. Surgeon, 14 Aug. 1860.
			Action near Jahmoulee	-	- ditto -	-	- ditto - 5 May "	
Captain A. G. Austen	Bengal Artillery	11 June 1841	Operations of the Roorkee Field Force.	-	Brig.-Gen. J. Jones	-	Calcutta Gazette, 15 May 1858	Major, London Gazette, 16 November 1858.
			Relief of Shahjehanpore	-	- ditto -	-	- ditto - 2 June "	
			Action near Nuggeenah.	-	- ditto -	-	- ditto - 5 June "	
			Operations of the Shahjehanpore Field Force.	-	- ditto -	-	- ditto - 21 July "	
Lieut. R. F. Angelo	41st Bengal N. I.	4 Jan. 1855	Capture of the Nawab Mujib Khan at Mooradabad.	-	Brig.-Gen. J. Jones	-	Calcutta Gazette, 26 May 1858	
				-	Lieut.-Colonel J. Coke.	-		
Major H. E. S. Abbott	74th Bengal N. I.	19 Dec. 1833	Action at Banda	-	Major-General Whitlock	-	Calcutta Gazette, 29 May 1858	
Captain H. C. Anderson	54th Bengal N. I.	2 Sept. 1842	Action near Nuggeenah	-	Brigadier J. Coke	-	Calcutta Gazette, 2 June 1858	Major, London Gazette, 16 November 1858.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Lieut. Hon. C. J. D. Arbuthnot.	Invalid Establishment.	29 June 1844	Operations in Behar - - -	Brig. J. Douglas - - -	Calcutta Gazette, 5 Jan. 1859	Captain, 5 Nov. 1859.
Assist. Surg. R. T. Abbott	Bengal Medical Establishment.	10 Dec. 1856	Action at Kentee - - -	Brig. P. P. Faddy - - -	Calcutta Gazette, 20 April 1859	
Lieut. Col. H. P. Burn	Bengal Infantry - - -	21 Feb. 1824	Siege and Capture of Delhi -	Sir A. Wilson - - -	Calcutta Gazette, 7 Nov. 1857	
Captain C. H. Barchard	20 Bengal N. I. - - -	12 Jan. 1845	Siege and Capture of Delhi Capture of Lucknow - - -	Sir A. Wilson - - - - ditto - - -	Calcutta Gazette, 7 Nov. 1857 - ditto - 14 April 1858	Major, London Gazette, 19 Jan. 1858. C. B., 16 Nov. 1858
Colonel A. M. Becher	61 Bengal N. I. - - -	20 Oct. 1833	Siege and Capture of Delhi -	Sir A. Wilson - - - Sir H. Barnard - - - Major Gen. Reed - - -	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. "	C. B., London Gazette, 22 Jan. 1858.
Surgeon H. P. Brougham	Bengal Medical Establishment.	8 March 1840	Siege of Delhi - - - Action at Narnool - - -	Sir A. Wilson - - - Captain Caulfield - - -	Calcutta Gazette, 7 Nov. 1857 - ditto - 16 Jan. 1858	
Lieut. Col. James Brind	Bengal Artillery - - -	3 July 1827	Siege of Delhi - - - Capture of the Fort of Rooya - Action at Allahgunge - - - Operations in Rohilcund - - Action at Mittoolee - - -	Major Gaitskell - - - Major Gen. A. Wilson - - - Brig. Gen. R. Walpole - - ditto - - - Sir C. Campbell - - - Brig. C. Troup - - -	Calcutta Gazette, 7 Nov. 1857 - ditto, 23 Jan., 13 Feb. 1858 - ditto - 5 May " - ditto - 8 May " - ditto - 26 May " - ditto - 22 Dec. "	C. B., London Gazette, 24 March 1858. Colonel, 29 July 1859.
Captain C. H. Blunt	Bengal Artillery - - -	11 June 1842	Siege of Delhi - - - Second relief of Lucknow - Operations at Agra - - - Attack on Cawnpore by the Gwalior Mutineers. - - - Capture of Calpee - - -	Major Gaitskell - - - Sir Colin Campbell - - - Colonel H. Cotton - - - Sir Colin Campbell.	Calcutta Gazette, 7 Nov. 1857 - ditto - 11 Dec. " - ditto - 24 Dec. "	Major, London Gazette, 24 March 1858. Lieut. Col., 1 June 1858. C. B., 18 June 1858.
Captain G. Bouchier	Bengal Artillery - - -	17 Aug. 1841	Storm of Delhi - - - Second relief of Lucknow - Battle of Bolundshuhur - - Operations at Agra - - - Attack on Cawnpore by the	Major Gaitskell - - - Sir C. Campbell - - - Colonel Greathed and Major Ouvry. Colonel H. Cotton. Sir Colin Campbell.	Calcutta Gazette, 7 Nov. 1857 - ditto - 11 Dec. " - ditto - 24 Dec. "	Major, London Gazette, 19 Jan. 1858. Lieut. Col., 24 Mar. 1858. C. B., 18 June 1858.

Lieut. Henry Bingham	Bengal Veterans	31 Oct. 1853	Storm of Delhi	-	Lieut. Col. Baird Smith	-	Calcutta Gazette, 7 Nov. 1857	Captain, 3 Jan. 1859
Captain H. A. Brownlow	Bengal Engineers	11 Dec. 1849	Storm of Delhi	-	Lieut. Col. Baird Smith	-	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 11 March 1859.
Lieut. E. E. B. Bond	57th Bengal N.I.	13 June 1852	Action near Bareilly	-	Brig. Gen. J. Jones	-	- ditto - 5 June 1858	
Captain A. Boyd	2d Bengal Fusiliers	21 Jan. 1855	Capture of Delhi	-	Brigadier Hope Grant	-	Calcutta Gazette, 7 Nov. 1857	
Lieut. H. P. Bishop	Bengal Artillery	13 June 1845	Siege and capture of Delhi	-	Brigadier W. Jones	-	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 19 Jan. 1858.
				-	Sir H. Barnard	-	- ditto - 5 Dec. "	
				-	Brigadier Hope Grant	-	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 11 March 1859.
				-	Lieut. Col. T. Seaton	-	- ditto - 27 Feb. 1858	
				-	Sir J. Hope Grant	-	- ditto - 24 Mar. "	
				-	Sir A. Wilson	-	- ditto - 14 April "	
				-	Brigadier C. Troup	-	- ditto - 22 Dec. "	
				-	Lieut. Col. J. Brind	-	- ditto - 29 Dec. "	
Lieut. J. Bonham	Bengal Artillery	9 Dec. 1852	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	
Lieut. F. McD. Birch	71st Bengal N.I.	4 April 1854	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 3 Dec. 1857	
Major J. S. Banks	33d Bengal N.I.	11 Dec. 1859	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	Killed.
Captain T. T. Boileau	7th Bengal Cavalry	27 July 1841	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
Assist.-Surg. R. Bird	Bengal Estab.	4 Aug. 1855	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	Bt. Surg. London Gaz., 26 August 1859.
Surgeon W. Brydon	Bengal Estab.	9 July 1835	Capture of the Fort of Birwa	-	Brigadier G. R. Barker	-	Calcutta Gazette, 9 Dec. 1857	C. B., London Gazette, 16 Nov. 1838.
Lieut. C. A. Barwell (afterwards Captain)	71 Bengal N.I.	20 June 1843	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
			Attack on Cawnpore by the Gwalior Mutineers.	-	Sir C. Campbell	-	- ditto - 24 Dec. "	Lieut. Col. London Gaz., 29 July 1859.
			Capture of Lucknow	-	Sir J. Outram	-	- ditto - 14 April 1858	
				-	Brig. Gen. R. Walpole.	-	- ditto - 5 May "	
			Capture of the Fort of Rooya	-	- ditto	-	- ditto - 8 May "	
			Action at Allahgunge	-	- ditto	-	- ditto - 26 May "	
			Operations in Rohilcund	-	Sir C. Campbell	-	- ditto - 2 Mar. 1859	
				-	Brig. Gen. R. Walpole	-		
Captain H. Le G. Bruce	Bengal Artillery	15 Feb. 1842	Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857	Major, London Gazette, 24 March 1858.
			Attack on Cawnpore by the Gwalior Mutineers.	-	- ditto	-	- ditto - 24 Dec. "	Lieut. Col. London Gaz., 29 July 1859.
			Capture of the Fort of Simree	-	Colonel F. Eveleigh	-	- ditto - 25 Dec. 1858	
			Action near Beera	-	- ditto	-	- ditto - 19 Jan. 1859	

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Lieut. A. Bunney	Bengal Artillery	8 Dec. 1843	Second Relief of Lucknow Capture of Lucknow Action at Allahgunge Operations in Rohileund	Sir C. Campbell - Sir A. Wilson - Brig. Gen. R. Walpole - Sir C. Campbell -	Calcutta Gazette, 11 Dec. 1857 - ditto - 14 April 1858 - ditto - 8 May " - ditto - 26 May "	Major, London Gazette, 11 March 1859.
Lieut. W. Tod Brown (afterwards Captain)	Bengal Artillery	12 June 1846	Second Relief of Lucknow Capture of Lucknow Operations in Rohileund	Sir C. Campbell - Sir A. Wilson - Sir C. Campbell -	Calcutta Gazette, 11 Dec. 1857 - ditto - 14 April 1858 - ditto - 26 May "	Major, London Gazette, 16 Nov. 1858.
Surgeon J. C. Brown	Bengal Medical Establishment.	5 July 1836	Second Relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers. Siege of Delhi Capture of Lucknow	Sir C. Campbell - - ditto - Major Brind - Sir C. Campbell -	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. " - ditto - 23 Jan. 1858 - ditto - 14 April "	C. B., London Gazette, 24 March 1858.
Lieut. F. W. Birch	59 Bengal N. I.	12 Dec. 1849	Defence of Lucknow	Brigadier Inglis -	Calcutta Gazette, 12 Dec. 1857	
Major Bouverie	35 Bengal N. I.	15 Feb. 1840	Defence of Lucknow	Sir J. Outram -	Calcutta Gazette, 23 Dec. 1857	
Captain J. Brasyer	Unattached	10 Feb. 1846	Defence of Lucknow First Relief of Lucknow Action at Deeragunge Actions at Futtehpore and Cawnpore. Capture of Lucknow Action at the Jerwah Pass	Sir J. Outram - Colonel R. Napier. Sir J. Outram - Colonel J. G. Neill - Brig. Gen. Havelock - Sir J. Outram - Brig. Gen. Franks. Sir J. Hope Grant	Calcutta Gazette, 23 Dec. 1857 - ditto - 30 Dec. " London Gazette, 13 Oct. 1857 Calcutta Gazette, 14 April 1858 - ditto - 18 June 1859	Major, London Gazette, 19 Jan. 1858. C. B., 24 March 1858. Lieut. Col., 20 July 1858.
Captain H. W. Best	8 Bengal Cavalry	20 Dec. 1845	Battle of Bolundshuhur	Major Ouvry	Calcutta Gazette, 24 Dec. 1857	
Lieut. R. Browne	56 Bengal N. I.	13 June 1856	First Relief of Lucknow	Captain Barrow	Calcutta Gazette, 30 Dec. 1857	Dead.
Lieut. R. G. Birch	1 Bengal Cavalry	20 Nov. 1856	First Relief of Lucknow	Captain Barrow	Calcutta Gazette, 30 Dec. 1857	
Ensign J. B. Brander	37 Bengal N. I.	10 Sept. 1856	First Relief of Lucknow	Captain Barrow	Calcutta Gazette, 30 Dec. 1857	
Captain W. S. Beatson	1 Bengal Cavalry	10 Aug. 1843	Actions at Futtehpore and Cawnpore.	Brig. Gen. Havelock	London Gazette, 13 Oct. 1857	Dead.

Captain J. H. Brooks	1st Bengal Cavalry	30 Jan. 1843	Operations of the Sarun Field Force.	Colonel Rowcroft	-	Calcutta Gazette, 13 Jan. 1858	Major, London Gazette, 16 Nov. 1858.
			Action near Phoolpore	Brig. Gen. MacGregor	-	" - ditto - 17 Mar. "	
			Action near Almorah	Colonel Rowcroft	-	" - ditto - 31 Mar. "	
			Action near Jahmoulee	" ditto -	-	" - ditto - 5 May "	
			Action at Betwa	" ditto -	-	" - ditto - 18 Aug. "	
Lieut. Burlton	40th Bengal N. I.	30 Dec. 1854	Operations of the Sarun Field Force.	Colonel Rowcroft	-	Calcutta Gazette, 13 Jan. 1858	
			Action near Phoolpore	Brig. Gen. MacGregor	-	" - ditto - 17 Mar. "	
			Capture of Chandepore	Colonel Rowcroft.	-		
			Action near Almorah	Brig. Gen. Mac Gregor.	-		
			Action near Jahmoulee	Captain Sotheby, R. N.	-	" - ditto - 31 Mar. "	
				Colonel Rowcroft	-	" - ditto - 5 May "	
				" ditto -	-		
Lieut. S. Budd	Bengal Artillery	14 June 1856	Siege of Delhi	Major Brind	-	Calcutta Gazette, 23 Jan. 1858	
Captain F. W. Baugh	26th Bengal N. I.	13 Jan. 1839	Action at Churpoorah	Colonel McCausland	-	Calcutta Gazette, 10 Mar. 1858	Major, London Gazette, 11 March 1859.
			Action at Sitargunge	" ditto -	-	" - ditto - 14 April "	
Capt. C. St. G. Brownlow	15th Bengal N. I.	26 Sept. 1840	Action at Churpoorah	Colonel McCausland	-	Calcutta Gazette, 10 Mar. 1858	Major, London Gazette, 11 March 1859.
Lieut. H. B. Blake	3d Bengal Europeans	4 July 1845	Operations in Allyghur District	Major G. J. Montgomery	-	Calcutta Gazette, 24 Mar. 1858	
Captain J. D. O. Baring	55th Bengal N. I.	1 July 1840	Capture of the Fort of Jullahpore.	Brig. Gen. Mac Gregor	-	Calcutta Gazette, 27 Mar. 1858	
Captain M. J. Brander	40th Bengal N. I.	10 Dec. 1844	Capture of the Fort of Jullahpore.	Brig. Gen. Mac Gregor	-	Calcutta Gazette, 27 Mar. 1858	Major, London Gazette, 29 July 1859.
Lieut. A. H. Bogle (Captain)	Bengal Artillery	8 Dec. 1848	Action at Khandoo Nuddee	Brig. Gen. Mac Gregor	-	Calcutta Gazette, 3 April 1858	Major, London Gazette, 24 July 1860.
Captain R. C. Barclay	68th Bengal N. I.	26 Sept. 1840	Action near Almorah	Brig. Gen. Mac Gregor	-	Calcutta Gazette, 31 Mar. 1858	Major, London Gazette, 16 Nov. 1858.
			Action near Jahmoulee	Captain A. C. Plowden.	-	" - ditto - 5 May "	
			Action at Betwa	Captain C. P. Lane.	-	" - ditto - 18 Aug. "	
				Lieut. J. L. Gibb.	-		
Lieut. E. P. Brownlow	Bengal Engineers	12 Dec. 1851	Capture of Lucknow	Colonel Rowcroft	-	Calcutta Gazette, 14 April 1858	Killed.
				" ditto -	-		
				" ditto -	-		
				Sir J. Outram	-		
				Brigadier R. Napier.	-		
Captain Bunbury	Local	-	Capture of Lucknow	Sir J. Outram	-	Calcutta Gazette, 14 April 1858	
			Action near Daodpore	Brigadier A. Horsford	-	" - ditto - 24 Nov. "	
			Capture of Rampoor Hussiah	Brigadier E. R. Wetherall	-	" - ditto - 11 Dec. "	

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Captain R. Bridge	72d Bengal N. I.	19 June 1842	Capture of Lucknow	Brigadier W. Campbell	Calcutta Gazette, 14 April 1858	Major, London Gazette, 16 November 1858.
Captain S. J. Browne	46th Bengal N. I.	22 Dec. 1840	Capture of Lucknow Action at Kooree Capture of the Fort of Rooya Action at Allahgunge Operations in Rohileund Action at Seerpoorah	Sir J. Hope Grant ditto Brigadier General R. Walpole ditto Sir C. Campbell Brig. Gen. R. Walpole Captain R. Larkins	Calcutta Gazette, 14 April 1858 - ditto - 21 April " - ditto - 5 May 1858 - ditto - 8 May " - ditto - 26 May " - ditto - 13 Oct. "	Major, London Gazette, 20 July 1858. Lieut.-Col., 29 July 1859
Lieut. T. A. Butler	1st Bengal Fusiliers	9 June 1854	Capture of Lucknow Action near Bhumore Ghat	Sir J. Outram Lieutenant L. B. Magniac	Calcutta Gazette, 14 April 1858 - ditto - 3 Nov. "	V.C., London Gazette, 6 May 1859.
Captain G. W. Boileau	34th Bengal N. I.	10 Dec. 1839	Operations of the Jaunpore Field Force. Capture of the Fort of Birwa	Brigadier-General Franks Brigadier G. R. Barker	Calcutta Gazette, 21 April 1858 - ditto - 27 Nov. "	Major, London Gazette, 28 January 1859.
Lieut. A. W. Bolton	50th Bengal N. I.	20 June 1848	Operations of the Jaunpore Field Force. Action at Doonureeagunge Action at Bururiah	Brigadier General Franks Brigadier F. Rowcroft ditto	Calcutta Gazette, 28 April 1858 - ditto - 19 Jan. 1859 - ditto - 26 Jan. "	
Lieut. R. Beadon	10th Bengal Cavalry	20 Nov. 1856	Operations of the Azinghur Field Force.	Brigadier J. Douglas	Calcutta Gazette, 19 May 1858	
Captain W. Briggs	71st Bengal N. I.	17 Feb. 1843	Action near Korisauth Operations in Behar Action at Kukerowlee Capture of Rampoor Kussiah	Lieut. Col. J. M. Walter Brigadier J. Douglas Colonel H. R. Jones Brigadier E. R. Wetherall	- ditto - 6 Oct. " - ditto - 5 Jan. 1859 Calcutta Gazette, 26 May 1858 - ditto - 11 Dec. "	
Surgeon J. Bowhill	Bengal Medical Establishment.	4 June 1840	Siege of Delhi Relief and capture of Lucknow. Rohileund and Oude Campaigns.	Commander-in-Chief	Bengal Military Letter, No. 43, of 1859.	
Captain J. H. Palmain	9th Bengal Cavalry	21 Apr. 1842	Operations in Rohileund	Sir C. Campbell	Calcutta Gazette, 26 May 1858	Major, London Gazette, 16 November 1858.
Major J. R. Becher	Bengal Engineers	12 June 1837	Eusuffzie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	C.B., London Gazette, 18 May 1860.
Captain T. Brougham	Bengal Artillery	13 Aug. 1836	Eusuffzie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	

Lieut. F. R. Butt	-	-	-	-	-	-	Sir Sydney Cotton	-	-	-	Calcutta Gazette, 16 June 1858
Lieut. G. A. Brown	-	-	-	-	-	-	Sir Sydney Cotton	-	-	-	Calcutta Gazette, 16 June 1858
Captain T. C. Blagrave	-	-	-	-	-	-	Sir Sydney Cotton	-	-	-	Calcutta Gazette, 16 June 1858
Lieut. C. H. Brownlow	-	-	-	-	-	-	Sir Sydney Cotton	-	-	-	Calcutta Gazette, 16 June 1858
Lieut. C. Baldwin	-	-	-	-	-	-	Colonel John Millar	-	-	-	Calcutta Gazette, 10 July 1858
Lieut. G. A. A. Baker	-	-	-	-	-	-	Sir J. Hope Grant	-	-	-	Calcutta Gazette, 10 July 1858
Lieut. Baker	-	-	-	-	-	-	Captain T. Rattray	-	-	-	Calcutta Gazette, 28 July 1858
Lieut. A. Battye	-	-	-	-	-	-	Major A. Hume	-	-	-	Calcutta Gazette, 1 Dec. 1858
Ensign Bird	-	-	-	-	-	-	Lieutenant Colonel J. Brind	-	-	-	Calcutta Gazette, 29 Dec. 1858
Lieut. H. M. B. Burlton	-	-	-	-	-	-	Sir Robert Napier	-	-	-	Calcutta Gazette, 23 Feb. 1859
Lieut. F. W. Boileau	-	-	-	-	-	-	Lord Clyde	-	-	-	Calcutta Gazette, 20 April 1859
Lieut. S. Beckett	-	-	-	-	-	-	Brigadier P. P. Faddy.	-	-	-	Calcutta Gazette, 27 April 1859
Lieut. J. C. P. Baillie	-	-	-	-	-	-	Lieutenant Colonel G. Gordon	-	-	-	Calcutta Gazette, 4 May 1859
Captain H. S. Bivar	-	-	-	-	-	-	Colonel R. D. Kelly	-	-	-	Calcutta Gazette, 11 May 1859
Assist. Surg. J. Brake	-	-	-	-	-	-	Captain J. F. Stafford.	-	-	-	Calcutta Gazette, 1 June 1859
Lieut. S. J. Browne	-	-	-	-	-	-	Lieut. Col. S. F. Hannay	-	-	-	Calcutta Gazette, 4 June 1859
Captain E. Brown	-	-	-	-	-	-	Major General Whitlock	-	-	-	Governor-General's Letter, dated 11 January 1859.
Captain H. F. M. Boisragon	-	-	-	-	-	-	Captain F. W. Fremantle	-	-	-	Governor-General's Letter, dated 11 January 1859.
Captain D. Briggs	-	-	-	-	-	-	Commander in Chief	-	-	-	Bengal Military Letter, No. 55, of 1859
Brig. Gen. N. B. Chamberlain.	-	-	-	-	-	-	Commander in Chief	-	-	-	Calcutta Gazette, 7 Nov. 1857
	-	-	-	-	-	-	Governor General	-	-	-	ditto - 5 Dec. "
	-	-	-	-	-	-	Sir A. Wilson	-	-	-	C. B., London Gazette, 17 November 1857.
	-	-	-	-	-	-	Major General T. Reed	-	-	-	A. D. C. to the Queen, and Colonel, London Gazette, 27 Nov. 1857.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bengal Army—continued.						
Major J. Coke -	10th Bengal N. I. -	3 Dec. 1827	Siege of Delhi - Operations of the Roorkee Field Force. Action near Nuggeenah - Action near Bareilly - Operations against Mohumdee - Operations of the Shahjehanpore Field Force.	Sir A. Wilson - Brigadier Showers - Brigadier General J. Jones - - ditto - - ditto - - ditto - - ditto -	Calcutta Gazette, 7 Nov., 5 Dec. 1857. - ditto - 5 Dec. " - ditto - 15 May 1858 - ditto - 2 June " - ditto - 5 June " - ditto - 30 June " - ditto - 21 July "	Lieut.-Colonel, London Gazette, 19 Jan. 1858. C. B., 22 Jan. " Colonel, 16 Nov. "
Major J. H. Campbell -	Bengal Artillery -	30 Dec. 1827	Siege of Delhi -	Major Gaitskell -	Calcutta Gazette, 7 Nov. 1857	Lieut.-Colonel, London Gazette, 19 Jan. 1858.
Lieutenant G. T. Chesney -	Bengal Engineers -	8 Dec. 1848	Storm of Delhi -	Lieut. Col. Baird Smith -	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 11 March 1859.
Captain J. F. Campbell -	2d Bengal Fusiliers -	25 Feb. 1843	Capture of Delhi -	Brigadier Longfield -	Calcutta Gazette, 7 Nov. 1857	
Colonel C. Chester -	Bengal Infantry -	13 Jan. 1821	Siege of Delhi -	Major General Sir H. Barnard -	Calcutta Gazette, 5 Dec. 1857	Killed.
Surgeon John Campbell -	Bengal Establishment. -	22 Dec. 1840	Defence of Lucknow -	Brigadier Inglis -	Calcutta Gazette, 9 Dec. 1857	C. B., 16 Nov. 1858.
Captain T. A. Carey -	17th Bengal N. I. -	1 May 1843	Second Relief of Lucknow - Attack on Cawnpore by the Gwalior Mutineers. Action at Serai Ghât - Capture of Lucknow - Capture of the Fort of Rooya - Action at Allahgunge - Operations in Rohileund -	Sir C. Campbell - - ditto - Brigadier General Hope Grant - Sir J. Outram - Brigadier General R. Walpole. - ditto - - ditto - Sir C. Campbell - Brigadier General R. Walpole.	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. " - ditto - 24 Dec. " - ditto - 14 April 1858 - ditto - 5 May " - ditto - 8 May " - ditto - 26 May " - ditto - 2 Mar. 1859	Major, London Gazette, 24 March 1858. Lieut.-Col., 29 July 1859.
Captain W. A. Crommelin -	Bengal Engineers -	10 Dec. 1841	Defence of Lucknow -	Sir J. Outram - Colonel R. Napier.	Calcutta Gazette, 23 Dec. 1857	Major, London Gazette, 24 March 1858. C. B., 27 July 1858.
Lieutenant F. E. A. Chamier -	34th Bengal N. I. -	20 Feb. 1850	Defence of Lucknow - First Relief of Lucknow - Capture of Lucknow - Action near Rudowlie - Action near Bhurnore Ghât - Action at Kintore -	Sir J. Outram - - ditto - - ditto - Major A. Hume - - ditto - - ditto -	Calcutta Gazette, 23 Dec. 1857 - ditto - 30 Dec. " - ditto - 14 April 1858 - ditto - 13 Oct. " - ditto - 3 Nov. " - ditto - 1 Dec. "	

Lieutenant W. G. Carter	Lieutenant G. Cracklow	Captain Ellis Cunliffe	Lieutenant E. G. Clark	Lieutenant B. Chalmers	Lieutenant R. D. Campbell	Lieutenant C. Cookworthy (afterwards Captain)	Lieutenant F. J. Craigie	Lieutenant H. M. Caulfield	Lieutenant J. B. Chatterton	Lieutenant H. Chichester	Surgeon J. J. Clarke	Lieutenant S. Cary	Lieutenant Arthur Cory	Surgeon C. B. Chalmers	Captain J. W. Carter
13th Bengal N. I.	Bengal Artillery	1st Bengal Fusiliers	21st Bengal N. I.	45th Bengal N. I.	63d Bengal N. I.	Bengal Artillery	21st Bengal N. I.	9th Bengal Cavalry	21st Bengal N. I.	Bengal Artillery	Bengal Medical Establishment.	37th Bengal N. I.	16th Bengal N. I.	Bengal Medical Establishment.	54th Bengal N. I.
26 July 1853	12 Dec. 1852	30 Jan. 1842	20 Nov. 1847	7 Sept. 1849	15 June 1850	11 June 1842	8 Dec. 1848	4 Oct. 1855	4 Sept. 1856	13 June 1856	14 May 1853	10 Dec. 1854	3 Oct. 1848	4 Dec. 1840	24 Feb. 1835
Deccan Lucknow	Battle of Bolundshuhur	Attack on Cawnpore by the Gwalior Mutineers. Capture of Lucknow	Actions at Kodhooa and Chanda Operations of the Jounpore Field Force. Action at Mittonlee Action at Mehndi	First Relief of Lucknow	Action near Benares	Action at Narnool Operations in Rohileund Action near Bun-ke-gaon	Action at Narnool	Action at Narnool	Action at Narnool	Siege of Delhi	Defence of Lucknow	Operations of the Jounpore Field Force. Capture of Lucknow	Operations at Shahgunge Capture of the Fort of Jullal- pore.	Operations at Shahgunge Capture of the Fort of Jullal- pore.	General Service during the Mu- tiny.
Brigadier Inglis Lieutenant B. M. M. Aitken.	Major H. A. Overy Major F. Turner.	Major General Windham Sir J. Outram Brigadier General R. Walpole.	Lieut. Colonel Wroughton Brigadier General Franks	Brigadier C. Troup Lieut. Colonel J. Brind	Captain Barrow	Captain Boileau Captain Caulfield Sir Colin Campbell Sir Thomas Seaton	Captain Caulfield	Lieutenant Lind	Captain Stafford	Major Brind	Major V. Eyre	Brigadier General Franks - ditto -	Brigadier General Macgregor Captain J. D'O. Baring Brigadier General Macgregor.	Captain A. C. Plowden Captain J. D'O. Baring Brigadier General Macgregor.	Governor General
Calcutta Gazette, 23 Dec. 1857	Calcutta Gazette, 24 Dec. 1857	Calcutta Gazette, 24 Dec. 1857 - ditto 14 April 1858.	Calcutta Gazette, 26 Dec. 1857 - ditto - 21 April 1858	Calcutta Gazette, 30 Dec. 1857 - ditto - 23 Dec. " - ditto - 29 Dec. "	Calcutta Gazette, 30 Dec. 1857 - ditto - 23 Dec. " - ditto - 29 Dec. "	Calcutta Gazette, 16 Jan. 1858 - ditto - 26 May " - ditto - 17 Nov. "	Calcutta Gazette, 16 Jan. 1858	Calcutta Gazette, 16 Jan. 1858	Calcutta Gazette, 16 Jan. 1858	Calcutta Gazette, 23 Jan. 1858	Calcutta Gazette, 17 Feb. 1858	Calcutta Gazette, 20 Feb., 29 April 1858. - ditto - 14 April 1858	Calcutta Gazette, 24 Feb. 1858 - ditto - 27 Mar. "	Calcutta Gazette, 24 Feb. 1858 - ditto - 27 Mar. "	Governor General's Letter, dated 9 April 1858.
V. C., London Gazette, 21 June 1859.	Major, London Gazette, 20 July 1858.					Major, London Gazette, 16 November 1858.									Major, London Gazette, 16 November 1858.

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued*.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Captain F. G. Crossman	45th Bengal N. I.	11 Dec. 1837	Action at Churpoorah	Colonel M'Causland	Calcutta Gazette, 10 Mar. 1858	Major, London Gazette, 11 March 1859.
Lieut. C. M. L. Clarke	37th Bengal N. I.	13 Dec. 1845	Operations in the Allyghur District.	Major G. J. Montgomery	Calcutta Gazette, 24 Mar. 1858	
Captain F. C. Chapman	Bengal Yeomanry Cavalry.	23 July 1837	Action near Almorah	Colonel Rowcroft	Calcutta Gazette, 31 Mar. 1858	
			Action at Sirsaie	Brigadier Rowcroft	- ditto - 21 July "	
				Colonel J. Byng	- ditto - 21 July "	
Lieut. J. U. Champain	Bengal Engineers	11 June 1853	Capture of Lucknow	Brigadier R. Napier	Calcutta Gazette, 14 April 1858	
			Action near Restee	Captain J. R. M'Mullin	- ditto - 22 Sept. "	
			Operations in Behar	Brigadier J. Douglas	- ditto - 5 Jan. 1859	
Lieut. H. A. L. Carnegie	Bengal Engineers	9 Dec. 1854	Capture of Lucknow	Brigadier R. Napier	Calcutta Gazette, 14 April 1858	
			Capture of the Fort of Birwa	Brigadier G. R. Barker	- ditto - 27 Nov. "	
Major H. A. Carleton	Bengal Artillery	10 Dec. 1834	Capture of Lucknow	Sir A. Wilson	Calcutta Gazette, 14 April 1858	Lieut.-Colonel, London Gazette, 20 July 1858.
			Action near Nawabgunge	Sir J. Hope Grant	- ditto - 10 July "	C. B., 27 July 1858.
Lieut. Hon. F. A. J. Chichester	8th Bengal Cavalry	20 July 1840	Capture of Lucknow	Brigadier W. Campbell	Calcutta Gazette, 14 April 1858	
Lieut. S. Chalmers	53d Bengal N. I.	9 Dec. 1852	Operations of the Jounpore Field Force.	Brigadier General Franks	Calcutta Gazette, 28 April 1858	
Assist.-Surgeon J. A. Currie	Bengal Medical Establishment.	4 Dec. 1853	Expedition to Hurra	Sir John Inglis	Calcutta Gazette, 28 April 1858	
Captain C. Cureton	38th Bengal N. I.	22 Feb. 1843	Operations of the Roorkee Field Force.	Brigadier General J. Jones	Calcutta Gazette, 15 May 1858	Major, London Gazette, 16 November 1858.
			Relief of Shahjehanpore	- ditto -	- ditto - 2 June "	Lieut.-Colonel, 29 July 1859.
			Action near Nuggenah	- ditto -	- ditto - 5 June "	
			Action near Bareilly	- ditto -	- ditto - 21 July "	
			Operations of the Shahjehanpore Field Force.	- ditto - and Brigadier Taylor.	- ditto - 17 Nov. "	
			Action near Bun-ke-gaon	Sir Thomas Seaton	- ditto - 22 Dec. "	
			Action at Mitroulee	Brigadier C. Troup	- ditto -	
Lieut. J. E. Corder	Bengal Artillery	13 Dec. 1845	Eusuffie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	

Surgeon A. W. Clouston	Assist. Surgeon J. C. Corbyn	Bengal Medical Establishment.	24 Nov. 1851	Action near Doornraon	-	Captain H. Nason	-	Calcutta Gazette, 13 Oct. 1858	
Ensign J. Chalmers	-	24th Punjab Infantry.	- (Local)	Action at Seerpoorah	-	Brigadier Gen. R. Walpole	-	Calcutta Gazette, 13 Oct. 1858	
Captain J. W. Carnegie	-	15th Bengal N. I.	23 May 1834	Defence of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
Assist. Surgeon T. E. Charles	-	Bengal Medical Establishment.	22 Oct. 1856	Action near Bhumore Ghat	-	Major A. Mune	-	- ditto - 3 Nov. 1858	C.B., 18 May 1860.
Lieut. Colonel J. Clarke	-	26th Bengal N. I.	21 Jan. 1828	Action near Bun-ke-gaon	-	Major A. Hume	-	Calcutta Gazette, 3 Nov. 1858	
Surgeon Henry Cape	-	Bengal Medical Establishment.	30 Dec. 1843	Capture of the Fort of Birwa	-	Sir Thomas Seaton	-	Calcutta Gazette, 17 Nov. 1858	
Captain W. F. Cox	-	Bengal Artillery	7 June 1844	Action at Mittonlee	-	Brigadier G. R. Barker	-	Calcutta Gazette, 27 Nov. 1858	
Lieut. A. A. Currie	-	45th Bengal N. I.	2 Mar. 1849	Operations in Behar	-	Brigadier C. Troup	-	Calcutta Gazette, 22 Dec. 1858	
Lieut. B. Cracroft	-	50th Bengal N. I.	15 May 1854	Action near Durriapore	-	Brigadier J. Douglas	-	Calcutta Gazette, 5 Jan. 1859	
Lieut. H. Chapman	-	49th Bengal N. I.	23 Nov. 1856	Action at Punwaree	-	Major J. J. Murray	-	- ditto - 15 June "	
Captain W. M. Cafe	-	56th Bengal N. I.	11 June 1842	Action at Dewsa	-	Major General Whitlock	-	Calcutta Gazette, 9 Feb. 1859	
Lieut. T. Cadell	-	2d Bengal Fusiliers	17 April 1854	Capture of the Fort of Royha	-	Brigadier Showers	-	Calcutta Gazette, 12 Mar. 1859	
Lieut. Col. H. F. Dunsford	-	59th Bengal N. I.	19 Oct. 1835	Action at Mehndi	-	Brigadier General Walpole	-	Calcutta Gazette, 5 May 1858	V.C., London Gazette, 17 February 1860.
Lieut.-Col. R. Drought	-	60th Bengal N. I.	13 Feb. 1824	Siege and capture of Delhi	-	Lieut. Colonel J. Brind	-	Calcutta Gazette, 29 Dec. 1858	
Lieut. K. Dixon	-	9th Bengal Cavalry	17 Feb. 1853	Operations in Behar	-	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. 1857	C.B., London Gazette, 18 June 1858.
Assist. Surgeon E. Darby	-	Bengal Establishment.	20 Feb. 1856	Siege of Delhi	-	Brigadier Longfield.	-	- ditto - 5 Jan. 1859	
Captain A. D. Ditcher	-	38th Bengal N. I.	11 June 1842	Siege of Delhi	-	Brigadier J. Douglas	-	Calcutta Gazette, 5 Dec. 1857	C.B., London Gazette, 18 June 1858.
				Defence of Lucknow	-	Brigadier Showers	-	Calcutta Gazette, 5 Dec. 1857	
				Second relief of Lucknow	-	Brigadier-Gen. Nicholson	-	Calcutta Gazette, 9 Dec. 1857	Died of wounds.
					-	Brigadier Inglis	-	Calcutta Gazette, 11 Dec. 1857	

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Captain D. S. Dodgson	30th Bengal N. I.	22 June 1838	Defence of Lucknow	Sir J. Outram	Calcutta Gazette, 23 Dec. 1857	Major, London Gazette, 24 March 1858.
			Mutiny at Benares	Colonel R. Napier.	London Gazette, 18 Oct. 1857	
			Capture of Lucknow	Colonel Neill	Calcutta Gazette, 14 April 1858	Lieut. Col., 15 Nov. 1859.
Captain J. Dawson	1st Bengal N. I.	10 Dec. 1841	Defence of Lucknow	Sir J. Outram	Calcutta Gazette, 23 Dec. 1857	
			Capture of Lucknow	Colonel R. Napier.	-	
			Capture of the Fort of Birwa	Sir E. Lugard	- ditto - 14 April 1858	
			Action at Jamo	Brigadier G. R. Barker	- ditto - 27 Nov. "	
				- ditto.	-	
Captain A. D. Dickens	38th Bengal N. I.	11 June 1842	Action before Agra	Colonel Greathead	Calcutta Gazette, 24 Dec. 1857	Major, London Gazette, 24 March 1858.
Captain H. Dinning	71st Bengal N. I.	10 July 1839	Defence of Lucknow	Sir J. Inglis	Governor General's Letter, dated 5 March 1858.	Major, London Gazette, 24 March 1858.
Lieut. T. E. Dickens	Bengal Artillery	9 Dec. 1850	Siege of Delhi	Major Brind	Calcutta Gazette, 23 Jan. 1858	
Lieut. Col. H. M. Durand	Bengal Engineers	12 June 1838	Operations near Mandisore	Brig. C. S. Stuart	Calcutta Gazette, 6 Feb. 1858	C. B., London Gazette, 24 March 1858.
Lieut. H. G. Delafosse	53d Bengal N. I.	9 Dec. 1854	Defence of Lucknow	Major V. Eyre	Calcutta Gazette, 17 Feb. 1858	Colonel, 16 Nov. 1858.
Lieut. T. A. Dirom	Bengal Artillery	9 June 1848	Actions near Gungeree and Puttiallee.	Lieut. Col. T. Seaton	Calcutta Gazette, 27 Feb. 1858	
			Capture of Meerangunge	Sir J. Hope Grant	- ditto - 24 Mar. "	
			Capture of Lucknow	Sir J. Outram	- ditto - 28 July "	
Lieut. C. A. De Kantzow	9th Bengal N. I.	14 Sept. 1853	Operations in the Allyghur District.	Major G. I. Montgomery	Calcutta Gazette, 24 Mar. 1858	
			Action at Khankhur	Brig. T. Seaton	- ditto - 1 May "	
Lieut. W. P. Davis	Bengal Yeomanry Cavalry.	5 Oct. 1857	Action near Jahmoulee	Colonel Rowcroft	Calcutta Gazette, 5 May 1858	
Captain H. Drummond	Bengal Engineers	8 Dec. 1843	Operations of the Roorkee Field Force.	Brig. Gen. J. Jones	Calcutta Gazette, 15 May 1858	Major, London Gazette, 16 November 1858.
			Action near Nuggenah	- ditto	- ditto - 2 June "	
			Action near Bareilly	- ditto	- ditto - 5 June "	
			Operations of the Shahjehanpore Field Force.	- ditto	- ditto - 21 July "	

Lieutenant A. A. Dick	-	52d Bengal N. I.	-	20 Dec. 1855	Operations of the Movable Column.	-	Major R. S. Sullivan -	-	Calcutta Gazette, 10 July 1858	
Captain C. Douglas	-	Bengal Artillery	-	7 July 1834	Action at Sahao	-	Brigadier J. Macduff and Major W. Davis.	-	- ditto - 6 Oct. "	
Lieutenant F. A. Dickens	-	31st Bengal N. I.	-	12 Dec. 1845	Operations in the Trans-Gogra Districts of Oude.	-	Lieut. Col. J. P. B. Walker Captain L. B. Jones.	-	- ditto - 25 May 1859	
Captain Wallis Dowell	-	Bengal Artillery	-	12 June 1846	Operations before Calpee	-	Major W. A. Orr	-	Calcutta Gazette, 28 July 1858	Major, London Gazette, 16 Nov. 1858.
Lieut. W. L. P. Drummond	-	38th Bengal N. I.	-	9 Dec. 1853	Capture of Koonch	-	Major W. A. Orr	-	- ditto - 11 Aug. "	
Lieutenant K. Dixon	-	4th European Cavalry	-	17 Feb. 1853	Capture of Calpee	-	Sir Hugh Rose	-	- ditto - 2 Mar. 1859	
Assistant Surgeon J. C. Dickinson.	-	Bengal Medical Establishment.	-	29 Jan. 1857	Action at Gurakota	-	Brigadier F. Wheeler Captain H. Finch.	-	Calcutta Gazette, 20 Oct. 1858	
Captain W. Davis	-	31st Bengal N. I.	-	9 Dec. 1842	Action at Jamo	-	Brigadier G. R. Barker	-	Calcutta Gazette, 27 Nov. 1858	Major, London Gazette, 29 July 1859.
Major R. S. Ewart	-	30th Bengal N. I.	-	14 Nov. 1826	Action at Jamo	-	Major E. G. Maynard. Brigadier G. R. Barker.	-	- ditto - 19 Jan. 1859	
Lieutenant H. J. Evans	-	Bengal Artillery	-	8 Dec. 1848	Action at Mehndi	-	Brigadier G. R. Barker	-	- ditto - 7 May "	
Lieutenant M. Elliot	-	Bengal Artillery	-	11 June 1853	Action at Beerah	-	Colonel F. Eveleigh	-	Calcutta Gazette, 27 Nov. 1858	
Captain R. J. Edgell	-	53d Bengal N. I.	-	11 Dec. 1840	Action near Chowrahee	-	Captain H. L. Millett	-	- ditto - 5 Dec. "	
Brigadier V. Eyre	-	Bengal Artillery	-	12 Dec. 1828	Action at Bururiah	-	Lieut. Colonel J. Brind	-	- ditto - 5 Dec. "	
Major Lionel Eld	-	9th Bengal N. I.	-	5 Nov. 1825	Action at Sahao	-	Brigadier F. Rowcroft	-	Calcutta Gazette, 26 Jan. 1859	
Assist. Surgeon A. Eteson	-	Medical Establish- ment.	-	20 May 1854	Siege and capture of Delhi	-	Brigadier J. Macduff	-	Calcutta Gazette, 6 Oct. 1858	
					Capture of Delhi	-	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. 1857	Lieut. Col., London Gaz., 19 Jan. 1858.
					Operations near Delhi	-	Sir H. Barnard	-	- ditto - 5 Dec. "	
					Action on the Hindun	-	Major General Reed	-	- ditto - 5 Dec. "	
					Defence of Lucknow	-	Captain Muter	-	Calcutta Gazette, 7 Nov. 1857	
					Defence of Lucknow	-	Major Brind	-	- ditto - 24 Feb. 1858	
					First relief of Lucknow	-	Brigadier A. Wilson	-	Calcutta Gazette, 5 Dec. 1857	
					Operations at Agra	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
					Action near Puttiallee	-	Sir J. Outram	-	Calcutta Gazette, 23 Dec. 1857	Colonel, London Gazette, 24 March 1858.
					Action near Arrah	-	Sir H. Havelock.	-	- ditto - 30 Dec. "	C. B., 5 Feb. 1858.
					Action at Keree	-	Sir J. Outram	-	Calcutta Gazette, 24 Dec. 1857	
					Operations in Behar	-	Lieut. Colonel T. Seaton	-	- ditto - 27 Feb. 1858	
						-	Major V. Eyre	-	London Gazette, 13 Oct. 1857	
						-	Colonel F. Rowcroft	-	Calcutta Gazette, 5 May 1858	
						-	Major G. Carr	-	- ditto - 1 Dec. "	
						-	Brigadier J. Douglas	-	- ditto - 5 Jan. 1859	

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Lieut. E. L. Earle -	Bengal Artillery -	14 June 1850	Siege of Delhi -	Major Brind -	Calcutta Gazette, 23 Jan. 1858	
Capt. F. N. Edmonstone -	4th Bengal Cavalry -	2 June 1837	Capture of the Fort of Jullahpore.	Brigadier General Macgregor Captain J. D. O. Baring.	Calcutta Gazette, 27 Mar. 1858	Major, London Gazette, 29 July 1859.
Lieut. A. H. Eckford -	69th Bengal N. I. -	20 Feb. 1854	Action at Kukerowlee -	Colonel H. R. Jones -	Calcutta Gazette, 26 May 1858	
Capt. W. H. S. Earle -	20th Bengal N. I. -	17 Feb. 1843	Operations in Rohilcund -	Sir C. Campbell -	Calcutta Gazette, 26 May 1858	
Major R. R. W. Ellis -	23d Bengal N. I. -	5 Nov. 1825	Action at Banda -	Major General Whitlock -	Calcutta Gazette, 29 May 1858	
Lieut. Col. H. B. Edwardes, C. B.	1st Bengal Fusiliers -	26 Sept. 1840	Ensuffize Campaign -	Sir Sydney Cotton -	Calcutta Gazette, 16 June 1858	K. C. B., London Gazette, 18 May 1860.
Major W. C. Erskine -	73d Bengal N. I. -	16 April 1828	Operations of the Nagpore Movable Column.	Colonel John Millar -	Calcutta Gazette, 10 July 1858	C. B., London Gazette, 18 May 1860.
Lieut. W. F. Edwards -	45th Bengal N. I. -	9 Dec. 1852	Operations in Behar -	Brigadier J. Douglas -	Calcutta Gazette, 5 Jan. 1859	
Lieut. George Forrest -	Bengal Veterans -	15 July 1853	Destruction of Delhi Magazine	Governor General -	Calcutta Gazette, 25 July 1857	V. C., London Gazette, 18 June 1858. Captain, 11 May 1857 (Dead). Major, London Gazette, 11 March 1859.
Lieut. J. S. Frith -	Bengal Artillery -	14 June 1845	Siege of Delhi -	Major Gaitskell -	Calcutta Gazette, 7 Nov. 1857	
			Capture of Lucknow -	Major H. Tombs -	- ditto - 5 Dec. "	
				Sir J. Outram, Sir A. Wilson	- ditto - 14 April 1858	
Capt. R. C. H. B. Fagan -	Bengal Artillery -	11 June 1840	Siege of Delhi -	Major Gaitskell -	Calcutta Gazette, 7 Nov. 1857	Killed.
				Major Brind -	- ditto - 23 Jan. 1858	
Lieut. W. P. Fisher -	3d Bengal N. I. -	13 June 1851	Siege of Delhi -	Major Reid -	Calcutta Gazette, 5 Dec. 1857	
			Second Relief of Lucknow -	Sir Colin Campbell -	- ditto - 11 Dec. "	
			Capture of Lucknow -	Brigadier General R. Walpole	- ditto - 14 April 1858	
Capt. R. P. Francis -	13th Bengal N. I. -	12 Dec. 1840	Defence of Lucknow -	Brigadier Inglis -	Calcutta Gazette, 9 Dec. 1857	
Capt. G. W. W. Fulton -	Bengal Engineers -	9 June 1843	Defence of Lucknow -	Brigadier Inglis -	Calcutta Gazette, 9 and 12 Dec. 1857.	
Assist. Surgeon J. Fayer -	Bengal Establishment.	29 June 1850	Defence of Lucknow -	Brigadier Inglis -	Calcutta Gazette, 9 Dec. 1857	Surgeon, London Gazette, 26 August 1859.
Lieut. J. M. Fraser -	Bengal Artillery -	13 June 1851	Defence of Lucknow -	Colonel R. Napier -	Calcutta Gazette, 23 Dec. 1857	

Lieut. J. G. Forbes	-	Bengal Engineers -	9 Dec. 1854 -	Action at Serai Ghat	-	Brig. Gen. Hope Grant	-	Calcutta Gazette, 24 Dec. 1857.
Cornet W. F. Fergusson	-	8th Bengal Cavalry	8 July 1857 -	First relief of Lucknow - Operations in Rohilcund	-	Captain Barrow Sir C. Campbell	-	Calcutta Gazette, 30 Dec. 1857. - ditto - 26 May 1858.
Lieut. J. Fulton	-	Bengal Artillery -	14 June 1843	Siege of Delhi	-	Major Brind	-	Calcutta Gazette, 23 Jan. 1858.
Lieut. A. Fraser	-	Bengal Artillery -	12 Dec. 1845 -	Defence of the Alumbagh Defence of Lucknow	-	Sir J. Outram Major V. Eyre	-	Calcutta Gazette, 17 Feb. 1858.
Lieut. F. B. Foots	-	71st Bengal N. I. -	11 Dec. 1849 -	Operations at Shahgunge Action at Kandoo Nuddee	-	Brig. Gen. Macgregor Captain A. C. Plowden. Brig. Gen. Macgregor Captain A. C. Plowden.	-	Calcutta Gazette, 24 Feb. 1858. - ditto - 3 April "
Lieut. A. Francis	-	68th Bengal N. I. -	11 June 1847	Action at Phoolpore Action at Kandoo Nuddee	-	Brig. Gen. Macgregor Colonel Rowcroft. Brig. Gen. Macgregor Captain A. C. Plowden. Captain C. P. Lane.	-	Calcutta Gazette, 17 Mar. 1858. - ditto - 3 April "
Capt. C. M. Fitzgerald	-	31st Bengal N. I. -	20 June 1843 -	Capture of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 14 April 1858 Major, London Gazette, 11 September 1860.
Captain Hamilton Forbes	-	1st Bengal Cavalry	3 Oct. 1844 -	Capture of Lucknow	-	Brig. W. Campbell	-	Calcutta Gazette, 14 April 1858 Major, London Gazette, 20 July 1858.
Capt. H. Francis	-	Bengal Artillery -	8 Jan. 1842 -	Capture of the Fort of Rooya - Operations in Rohilcund	-	Brig. Gen. R. Walpole Sir Colin Campbell	-	Calcutta Gazette, 5 May 1858 - ditto - 26 May "
Lieut. W. F. Fulford	-	Bengal Engineers -	7 Sept. 1854	Operations of the Azimghur Field Force.	-	Brig. J. Douglas	-	Calcutta Gazette, 19 May 1858.
Lieut. Furnell	-	Alexander's Horse	(Local) -	Operations of the Mynpoorie Movable Column.	-	Colonel W. Riddell Major C. E. Walcott.	-	Calcutta Gazette, 14 July 1858.
Capt. H. Finch	-	31st Bengal N. I. -	18 Aug. 1840	Action at Garrakota	-	Brig. F. Wheeler	-	Calcutta Gazette, 20 Oct. 1858 Major, London Gazette, 26 August 1859.
Lieut. G. L. Fraser	-	23d Bengal N. I. -	4 July 1845 -	Capture of Calpee	-	Lt. Col. G. V. Maxwell	-	Calcutta Gazette, 2 Mar. 1859.
Lieut. R. R. Franks	-	Bengal Artillery -	9 Dec. 1853 -	Action near Gondah	-	Lt. Col. J. Cornick	-	Calcutta Gazette, 18 May 1859.
Lieut. W. J. Forlong	-	55th Bengal N. I. -	13 Dec. 1856 -	Action near Nanpara	-	Brig. A. Horsford	-	Calcutta Gazette, 8 June 1859.
Major F. Gaitskell	-	Bengal Artillery -	28 Sept. 1827	Capture of Delhi	-	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. 1857. C. B., London Gazette, 22 January 1858.
Capt. H. M. Garstin	-	36th Bengal N. I. -	20 Dec. 1842 -	Siege and Capture of Delhi	-	Sir A. Wilson Major Gen. Reed	-	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. " Major, London Gazette, 19 January 1858.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Lieut. W. W. H. Greathed (afterwards Captain.)	Bengal Engineers—	9 Dec. 1844	Storm of Delhi - - -	Lieut. Colonel Baird Smith Brigadier W. Jones, Major General Reed - Lieut. Colonel T. Seaton - Sir J. Outram; Brig. R. Napier	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. " - ditto - 27 Feb. 1858 - ditto - 14 April "	Major, London Gazette, 11 March 1859. C. B., 18 May 1860.
Capt. S. Greville	1st Bengal Fusiliers	31 July 1840	Siege of Delhi - - -	Brigadier Showers - -	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 1 June 1858.
Lieut. C. J. S. Gough	8th Bengal Cavalry	8 Aug. 1849	Siege of Delhi - - - Battle of Bolundshuhur Operations at Agra - -	Lieut. Hodson - - - Major Curry - - - Colonel Greathed. Colonel H. Cotton.	Calcutta Gazette, 5 Dec. 1857 - ditto - 24 Dec. " - ditto - 24 Dec. "	Major, London Gazette, 20 July 1858. V. C., 21 October 1859.
Lieut. H. H. Gough	3d Bengal Cavalry	20 Aug. 1853	Action at Serai Ghât - Capture of Meerangunge - Siege of Delhi - - - Second Relief of Lucknow - Attack on Cawnpore by the Gwalior Mutineers. Action at Ranode - - -	Brig. Gen. Hope Grant. Sir J. Hope Grant - - Lieutenant Hodson - - Sir C. Campbell - - - ditto - - - Sir R. Napier and Capt. A. Need	- ditto - 24 Mar. 1858 Calcutta Gazette, 5 Dec. 1857 - ditto - 11 Dec. " - ditto - 24 Dec. " - ditto - 16 Feb. 1859	V. C., London Gazette, 24 December 1858.
Capt. G. W. G. Green	2d Bengal Fusiliers	11 June 1841	Siege of Delhi - - - Second Relief of Lucknow - Operations at Agra - - Attack on Cawnpore by the Gwalior Mutineers. Capture of Lucknow - -	Brig. General Nicholson - Sir Colin Campbell - - Colonel Greathed - - Colonel H. Cotton. Sir C. Campbell.	Calcutta Gazette, 5 Dec. 1857 - ditto - 11 Dec. " - ditto - 24 Dec. " - ditto - 14 April 1858	Major, London Gazette, 19 January 1858. Lieut. Colonel, 24 March 1858. C. B., 27 July 1858.
Lieut. M. G. Geneste	Bengal Engineers -	9 Dec. 1850	Action at Koorsee - - Operations in Rohilcund - Siege of Delhi - - -	Sir J. Outram - - - Brig. Gen. R. Walpole. Sir J. H. Grant - - Sir C. Campbell - - Brig. Gen. Nicholson Major Brind - - -	- ditto - 21 April " - ditto - 26 May " Calcutta Gazette, 5 Dec. 1857 - ditto - 13 Feb. 1858	
Capt. R. C. Germon	13th Bengal N. I. -	12 June 1839	Defence of Lucknow - -	Brig. Inglis - - -	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
Lieut. John Graydon	44th Bengal N. I. -	7 June 1844	Defence of Lucknow - -	Brig. Inglis - - -	Calcutta Gazette, 9 and 23 Dec. 1857.	Died of wounds.
Lieut. F. W. Graham	11th Bengal N. I. -	26 July 1847	Defence of Lucknow - - Capture of the Fort of Birwa - Action at Jamo - - -	Brig. Inglis - - - Brig. G. R. Barber - - - ditto.	Calcutta Gazette, 9 Dec. 1857. - ditto - 27 Nov. 1858.	

Assist. Surg. H. M. Green- how.	Bengal Establish- ment.	20 Jan. 1854	Defence of Lucknow	-	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	Surgeon, London Gaz., 26 August 1859.
Captain H. R. Garden	2d Bengal N. I.	20 Jan. 1845	Defence of Lucknow Attack on Cawnpore by the Gwalior mutineers.	-	Sir J. Outram Sir Colin Campbell	-	Calcutta Gazette, 23 Dec. 1857 - ditto - 24 Dec. "	Major, London Gaz., 22 April 1859.
Captain C. Gordon	74th Bengal N. I.	24 Aug. 1835	Defence of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 23 Dec. 1857	Colonel, London Gaz., 24 September 1858.
Lieut.-Colonel P. Gordon	11th Bengal N. I.	26 April 1826	Mutiny at Benares	-	Lieut. Colonel Neill	-	London Gazette, 13 Oct. 1857	Deceased.
Brigadier H. Garbett	Bengal Artillery	23 April 1819	Siege of Delhi	-	Sir A. Wilson	-	Letter from Governor General, dated 5 March 1858.	
Lieutenant R. F. Godby	35th Bengal N. I.	20 Feb. 1849	Action at Narnool	-	Captain Caulfield	-	Calcutta Gazette, 16 Jan. 1858	
			Action at Mohan	-	Colonel F. Eveleigh	-	- ditto - 4 Sept. "	
			Action at Morar Mow	-	- ditto	-	- ditto - 22 Dec. "	
			Action near Naupara	-	Brigadier A. Horsford	-	- ditto - 8 June 1859	
Lieutenant W. Gully	Bengal Artillery	7 Dec. 1855	Repelling an attack on the Alumbagh.	-	Sir J. Outram	-	Calcutta Gazette, 13 Feb. 1858	
Lieutenant F. J. Gully	31st Bengal N. I.	12 June 1846	Operations of the Juanpore Field Force.	-	Brigadier General Franks	-	Calcutta Gazette, 20 Feb., 21 April 1858.	
			Action near Oodeypore	-	Major General Whitlock Brigadier F. Wheeler.	-	- ditto - 25 May 1859	
Lieutenant E. C. Griffin	Bengal Artillery	2 Nov. 1855	Actions near Gurgeree and Puttiallee.	-	Lieut. Colonel T. Seaton	-	Calcutta Gazette, 27 Feb. 1858	
			Operations in the Allyghur Dis- trict.	-	Major G. J. Montgomery	-	- ditto - 24 Mar. "	
Lieutenant T. S. Gepp	66th Bengal N. I.	4 June 1854	Action at Churpoorah	-	Colonel McCausland	-	Calcutta Gazette, 10 Mar. 1858	Killed.
Lieutenant J. S. Gibb	Bengal Artillery	11 June 1847	Action near Phoolpore	-	Brig. General Macgregor Colonel Rowcroft.	-	Calcutta Gazette, 17 Mar. 1858	Major, London Gaz., 16 November 1858.
			Action at Kandoo Nuddee	-	Brig. General Macgregor Captain A. C. Plowden.	-	- ditto - 3 April 1858	
			Action near Koriaanth	-	Captain C. P. Lane	-	- ditto - 6 Oct. 1858	
			Operations in Behar	-	Lieut. Colonel J. M. Walter Brigadier J. Douglas	-	- ditto - 5 Jan. 1859	
Lieutenant H. W. Garnault	Bengal Engineers	7 Dec. 1855	Capture of the Fort of Jullall- pore.	-	Captain J. D. O. Baring	-	Calcutta Gazette, 27 Mar. 1858	
			Action at Sirsaie	-	Brig. General Macgregor. Colonel J. Byng	-	- ditto - 21 July "	
Assist. Surgeon A. J. Gee	Bengal Medical Establishment.	11 April 1849	Action at Kandoo Nuddee	-	Brig. General Macgregor Captain A. C. Plowden.	-	Calcutta Gazette, 3 April 1858	Deceased.
			Action at Sirsaie	-	Colonel J. Byng	-	- ditto - 21 July 1858	

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Lieut. H. W. Gulliver (afterwards Captain.)	Bengal Engineers	12 Dec. 1845	Capture of Lucknow	Brig. R. Napier	Calcutta Gazette, 14 April 1858	Major, London Gazette, 18 November 1859.
Captain T. Green	48th Bengal N. I.	28 July 1839	Capture of Lucknow	Brig. Gen. R. Walpole	Calcutta Gazette, 14 April 1858	
Captain J. Gordon	6th Bengal N. I.	9 Dec. 1836	Capture of Lucknow	Sir J. Outram	Calcutta Gazette, 14 April 1858	Major, London Gazette, 20 July 1858.
Assist. Surg. A. Garden, M.D.	Bengal Medical Establishment.	28 Mar. 1855	Operations of the Jounpore Field Force. Action at Sirsaie Action at Bururiah	Brig. Gen. Franks	Calcutta Gazette, 21 April 1858	
Major G. Gordon	50th Bengal N. I.	11 Feb. 1826	Operations of the Roorkee Field Force. Action near Nuggeenah	Colonel J. Byng	- ditto - 21 July "	Lieut. Col., London Gaz., 16 November 1858.
			Action near Bareilly	Brig. F. Rowcroft	- ditto - 26 Jan. 1859	
			Operations of the Shahjehanpore Field Force.	Brig. Gen. J. Jones	Calcutta Gazette, 15 May 1858	
			Action near Toolseepore	- ditto -	- ditto - 2 June "	
			Operations in Rohileund	Brig. J. Coke.	- ditto - 5 June "	
Lieut. F. Goldsworthy	72d Bengal N. I.	11 June 1847	Action near Toolseepore	Brig. Gen. J. Jones	- ditto - 21 July "	
Capt. C. H. E. Graeme	5th Bengal N. I.	20 Feb. 1847	Passage of the Goomtee	- ditto -	- ditto - 27 April 1859	
Lieut. G. F. J. Graham	4th Bengal European Regiment.	20 Dec. 1856	Action near Daodpore	Brig. A. Horsford	Calcutta Gazette, 26 May 1858	
	22d Bengal N. I.		Action at Sakta Ghat	- ditto -	Calcutta Gazette, 13 Oct. 1858	
Lieut. R. J. Grant	-	4 Feb. 1854	Action at Dewsa	Brig. Showers	- ditto - 16 Mar. 1859	
Ensign P. Gill	Unattached	16 April 1858	Action at Toolseepore	Lieut. Col. G. Gordon Lord Clyde.	Calcutta Gazette, 12 Mar. 1859	Killed.
Captain H. Grant	74th Bengal N. I.	24 Aug. 1843	Action near Rumwarpore	Brig. A. Horsford.	Calcutta Gazette, 27 April 1859	
Lieut. L. J. H. Grey	16th Bengal N. I.	13 Dec. 1856	Action near Musha	Captain G. Cleveland Major Vaughan	- ditto - 4 June 1859	
Lieut. Col. Charles Hogge	Bengal Artillery	20 Nov. 1830	Siege and capture of Delhi	Brig. A. Horsford	- ditto - 27 July "	
			Capture of Lucknow	Major Vaughan	Calcutta Gazette, 8 June 1859	
				Sir A. Wilson	Calcutta Gazette, 27 July 1859	
				Major Gaitskell.	Calcutta Gazette, 7 Nov. 1857	C. B., London Gazette, 18 June 1858.
				Sir A. Wilson	- ditto - 14 April 1858	

Capt. W. S. R. Hodson	1st Bengal Fusiliers	12 June 1845	Siege and Capture of Delhi	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. and 5 Dec. 1857.	Major, London Gazette, 19 January 1858. Killed in action.
				Brig. Hope Grant	-	Calcutta Gazette, 7 Nov. 1857	
				Sir H. Barnard	-	- ditto - 5 Dec. "	
				Lieut. Col. Seaton	-	- ditto - 5 Dec. "	
				Major Gen. Reed	-	- ditto - 5 Dec. "	
				Sir Colin Campbell	-	- ditto - 11 Dec. "	
				Brig. Hope Grant	-	- ditto - 24 Feb. 1858	
				Lieut. Col. T. Seaton	-	- ditto - 27 Feb. "	
Surg. Edward Hare	Bengal Medical Establishment.	24 Feb. 1859	Siege of Delhi	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. 1857	
Lieut. E. H. Hildebrand	Bengal Artillery	13 June 1845	Siege of Delhi	Major Gaitskill - Major Brind	-	Calcutta Gazette, 7 Nov. 1857 - ditto - 23 Jan. 1858	Killed.
Lieut. C. Hunter	Bengal Artillery	12 June 1852	Storm of Delhi Action at Koorsee Action at Barree	Major Brind Sir J. Hope Grant - ditto	- - -	Calcutta Gazette, 7 Nov. 1857 - ditto - 21 April 1858 - ditto - 26 May "	
Lieut. D. C. Home	Bengal Engineers	11 June 1853	Storm of Delhi	Lieut. Col. B. Smith - Colonel G. Campbell.	-	Calcutta Gazette, 7 Nov. 1857	Killed.
Lieut. J. St. J. Hovenden	Bengal Engineers	9 Dec. 1850	Storm of Delhi	Lieut. Col. B. Smith	-	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 26 April 1859.
			Capture of Lucknow	Brig. W. Jones. Sir J. Outram, Brig. R. Napier.	-	- ditto - 14 April 1858	
			Operations in Rohileund	Sir C. Campbell	-	- ditto - 26 May "	
Capt. G. W. M. Hall	26th Bengal N. I.	12 June 1841	Storm of Delhi Action at Mehndi	Brig. Hope Grant Lieut. Col. J. Brind	- -	Calcutta Gazette, 7 Nov. 1857 - ditto - 29 Dec. 1858	Major, London Gazette, 26 April 1859.
Capt. O. Hamilton	7th Bengal Cavalry	30 Nov. 1859	Storm of Delhi	Brig. Hope Grant	-	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 13 January 1860. V. C., 27 April 1858.
Lieut. James Hills	Bengal Artillery	11 June 1853	Siege of Delhi	Major Gen. T. Reed - Lieut. Col. McKenzie - Brig. A. Wilson	- - -	Calcutta Gazette, 5 Dec. 1857 - ditto - 5 Dec. " - ditto - 5 Dec. "	
Lieut. C. W. Hawes	43d Bengal N. I.	13 Feb. 1853	Siege of Delhi	Major Reid	-	Calcutta Gazette, 5 Dec. 1857	
Capt. W. D. Harris	2d Bengal Fusiliers	25 Jan. 1841	Siege of Delhi	Brig. Showers	-	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 26 April 1859.
Capt. Charles Harris	Bengal Artillery	25 Jan. 1841	Siege of Delhi	Brig. Gen. Chamberlain	-	Calcutta Gazette, 5 Dec. 1857	
Lieut. G. N. Hardinge	45th Bengal N. I.	26 Feb. 1845	Defence of Lucknow	Brig. Inglis Sir J. Outram - Colonel R. Napier.	- - -	Calcutta Gazette, 9 and 23 Dec. 1857 - ditto - 23 Dec. 1857	Major, London Gazette, 24 March 1858.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Captain E. J. Hughes	57th Bengal N. I.	8 Feb. 1840	Defence of Lucknow	Brigadier Inglis	Calcutta Gazette, 9 and 23 December 1857.	Killed at Lucknow.
Lieut. G. Hutchinson	Bengal Engineers	11 Dec. 1846	Defence of Lucknow	Capt. E. W. D. Lowe	- ditto - 23 Dec. 1857	
				Brigadier Inglis	Calcutta Gazette, 9, and 12, and 23 December, 1857.	Major, London Gazette, 11 March 1859.
			Capture of Lucknow	Sir J. Outram Sir H. Havelock. Captain Crommelin. Sir J. Outram	- ditto - 23 Dec. 1857	
				Brigadier R. Napier.	- ditto - 14 April 1858	
Lieutenant David Hay	48th Bengal N. I.	13 Feb. 1853	Defence of Lucknow	Brigadier Inglis	Calcutta Gazette, 9 and 12 December 1857.	
Capt. G. C. Hatch	57th Bengal N. I.	12 Dec. 1838	Second relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers.	Sir C. Campbell - ditto -	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. "	Major, London Gazette, 1 June 1858.
Capt. H. Hammond	Bengal Artillery	11 June 1838	Second relief of Lucknow Operations in Rohilcund Operations of the Shahjehanpore Field Force.	Sir C. Campbell - ditto - Brigadier General J. Jones	Calcutta Gazette, 11 Dec. 1857 - ditto - 26 May 1858 - ditto - 21 July "	Major, London Gazette, 24 March 1858. Lieut.-Col., 29 July 1859.
Ensign Hewett	41st Bengal N. I.	20 Jan. 1857	Defence of Lucknow	Sir J. Outram	Calcutta Gazette, 23 Dec. 1857	
			Capture of Lucknow	Col. R. Napier. Sir J. Outram	- ditto - 14 April 1858	
Lieut. C. W. Havelock	66th Bengal N. I.	10 Dec. 1850	Defence of Lucknow Action at Serai Ghât Capture of Meerangunge Capture of Lucknow	Sir H. Havelock Brig. General Hope Grant Sir J. Hope Grant - ditto -	Calcutta Gazette, 23 Dec. 1857 - ditto - 24 Dec. " - ditto - 24 Mar. 1858 - ditto - 14 April "	
Lieut. G. C. Huxham	48th Bengal N. I.	13 June 1846	Defence of Lucknow	Brigadier Inglis	Calcutta Gazette, 23 Dec. 1857	
Lieut. M. Hall	1st Bengal Fusiliers	1 Mar. 1852	Defence of Lucknow	Captain Crommelin	Calcutta Gazette, 23 Dec. 1857	
Capt. W. Hamilton	Bengal Artillery	8 Dec. 1848	Attack on Cawnpore by the Gwalior Mutineers.	Sir C. Campbell	Calcutta Gazette, 24 Dec. 1857	
Captain C. F. Hicks	6th Bengal N. I.	25 July 1842	First relief of Lucknow	Captain Barrow	Calcutta Gazette, 30 Dec. 1857	

Lieut. A. W. Hearsey	57th Bengal N. I.	9 June 1855	First relief of Lucknow -	Captain Barrow	Calcutta Gazette, 30 Dec. 1857
Ensign Hon. H. H. Hare	17th Bengal N. I.	20 Feb. 1857	First relief of Lucknow -	Captain Barrow	Calcutta Gazette, 30 Dec. 1857
Lieut. G. H. Hale	57th Bengal N. I.	20 Jan. 1851	Action near Benares -	Captain Boileau	London Gazette, 13 Oct. 1857
Capt. the Hon. E. P. R. H. Hastings.	32d Bengal N. I.	15 June 1839	Action near Arrah -	Major V. Eyre - Captain L'Estrange.	London Gazette, 13 Oct. 1857 Deceased.
Lieut. E. W. Humphry	Bengal Engineers	12 June 1852	Action at Narnool - Capture of Lucknow - Action at Mittonlee -	Captain Caulfield Brigadier R. Napier Brigadier C. Troup	Calcutta Gazette, 16 Jan. 1858 - ditto - 14 April " - ditto - 22 Dec. "
Lieut. W. D. Hogg	41st Bengal N. I.	20 Dec. 1849	Action at Narnool - Capture of Meerangunge	Captain Caulfield Sir J. Hope Grant	Calcutta Gazette, 16 Jan. 1858 - ditto - 24 Mar. "
Lieut. R. A. Hamilton	10th Bengal Cavalry	4 Aug. 1853	Action at Narnool -	Captain Stafford	Calcutta Gazette, 16 Jan. 1858
Lieut. J. V. Hunt	45th Bengal N. I.	20 Dec. 1850	Action at Narnool -	Captain Stafford	Calcutta Gazette, 16 Jan. 1858
Lieut. A. H. Heath	Bengal Artillery	9 Dec. 1844	Siege of Delhi -	Major Brind	Calcutta Gazette, 23 Jan. 1858
Lieut. Sir W. Hamilton, Bart.	Bengal Artillery	8 Dec. 1848	Siege of Delhi -	Major Brind	Calcutta Gazette, 23 Jan. 1858
Lieut. R. F. Hare	Bengal Artillery	7 Dec. 1855	Siege of Delhi -	Major Brind	Calcutta Gazette, 23 Jan. 1858
Capt. T. J. W. Hungerford	Bengal Artillery	4 June 1831	Operations near Mundisore -	Brigadier C. S. Stuart	Calcutta Gazette, 6 Feb. 1858
Lieut. H. E. Harington	Bengal Artillery	12 June 1852	Siege of Delhi -	Major Brind	Calcutta Gazette, 13 Feb. 1858
Captain G. Holland	Bengal Artillery	11 Dec. 1841	Operations near Shahgunge - Capture of the Fort of Jullal- pore.	Brig. Gen. Macgregor Captain Plowden. Brig. Gen. Macgregor Captain D. O. Baring.	Calcutta Gazette, 24 Feb. 1858 - ditto - 27 Mar. " Calcutta Gazette, 27 Feb. 1858 - ditto - 9 Feb. 1859
Major C. T. E. Hinde	66th Bengal N. I.	3 Jan. 1840	Operations of the Rewah Field Force Action at Punwaree -	Lieut. W. Osborne Major Gen. Whitlock	Lieut. Col., London Gaz., 23 March 1860.
Assist. Surg. A. H. Hilson	Bengal Medical Establishment.	29 Jan. 1857	Action at Phoolpore - Capture of Chandepore - Action near Almorah -	Colonel Rowcroft Captain Sotheby, R. N. Colonel Rowcroft	Calcutta Gazette, 17 Mar. 1858 - ditto - 31 Mar. " Calcutta Gazette, 14 April 1858
Captain A. Hume	1st Bengal Fusiliers	22 Dec. 1840	Capture of Lucknow - Action at Barree - Action at Kintore -	Sir J. Outram - Brig. Gen. R. Walpole. Sir J. Hope Grant Lord Clyde	Calcutta Gazette, 14 April 1858 - ditto - 26 May " - ditto - 1 Dec. "

Lieut. Col., London Gazette, 24 March 1858.
C. B., London Gazette, 17 May 1859.

V. C., London Gazette, 24 December 1858.

Lieut. Col., London Gaz., 23 March 1860.

Major, London Gazette, 20 July 1858.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Captain J. Hood	49th Bengal N. I.	29 Jan. 1840	Capture of Lucknow	Sir E. Lugard	Calcutta Gazette, 14 April 1858	Major, London Gazette, 20 July 1858.
Lieut. W. W. F. Hay	17th Bengal N. I.	7 Dec. 1855	Operations of the Jounpore Field Force.	Brig. Gen. Franks	Calcutta Gazette, 21 April 1858	
Lieutenant J. Hind	26th Bengal N. I.	20 Jan. 1845	Operations of the Jounpore Field Force.	Brig. Gen. Franks	Calcutta Gazette, 21 April 1858	
Captain W. H. Hawes	63d Bengal N. I.	7 Jan. 1846	Action at Khankhur	Brig. T. Seaton	Calcutta Gazette, 1 May 1858	
Major F. J. Harriott	9th Bengal Cavalry	10 Jan. 1829	Action at Kukerowlee	Colonel H. R. Jones	Calcutta Gazette, 26 May 1858	Deceased.
			Operations in Rohileund	Sir Colin Campbell.		
Captain H. Hyde	Bengal Engineers	7 June 1844	Eusuffzie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Lieut. W. Henderson	Bengal Engineers	10 June 1847	Eusuffzie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Capt. T. W. Holland	38th Bengal N. I.	7 June 1844	Operations of the Azimghur Field Force.	Sir E. Lugard	Calcutta Gazette, 30 June 1858	
			Operations in the Kymore Hills	Brig. J. Douglas	- ditto - 5 Feb. 1859	
Capt. Sir J. Hill, Bart.	1st Bengal Cavalry	20 Oct. 1849	Operations before and Capture of Gwalior.	Brig. M. W. Smith	Calcutta Gazette, 30 Oct. 1858 and 23 February 1859.	
			Action at Kota-ka-Serai	Sir Hugh Rose	- ditto - 23 Feb. 1859	Major, London Gazette, 20 April 1860.
Captain W. D. Hoste	55th Bengal N. I.	4 April 1843	Action near Daodpore	Brig. A. Horsford	Calcutta Gazette, 24 Nov. 1858	
			Action at Sakta Ghât	- ditto -	- ditto - 16 Mar. 1859	
			Action at Toolseepore	- ditto -	- ditto - 27 April "	
			Action near Nanpara	- ditto -	- ditto - 8 June "	
Capt. A. R. E. Hutchinson	13th Bengal N. I.	30 Jan. 1843	Action near Rajgurnh	Major General J. Michel	Calcutta Gazette, 24 Nov. 1858	Major, London Gazette, 16 Dec. 1859.
Lieut. F. D. Hawkins	32d Bengal N. I.	10 Dec. 1854	Action at Jamo	Brig. G. R. Barker	Calcutta Gazette, 27 Nov. 1858	
Major W. T. Hughes	48th Bengal N. I.	28 Dec. 1842	Capture of Rampoor Hussiah	Brig. E. R. Wetherall	Calcutta Gazette, 11 Dec. 1858	Major, London Gazette, 24 March 1858.
			Action at Sakta Ghât	Brig. A. Horsford	- ditto - 16 Mar. 1859	Lieutenant Colonel, 29 July 1859.
			Action near Nanpara	- ditto -	- ditto - 8 June "	
Captain J. J. Hockley	66th Bengal N. I.	10 July 1842	Action at Mitoullee	Brig. C. Troup	Calcutta Gazette, 22 Dec. 1858	
Lieut. E. T. Hume	Bengal Artillery	12 Dec. 1856	Action at Mehndi	Lieut. Colonel J. Brind	Calcutta Gazette, 29 Dec. 1858	
Lieut. H. L. Hawkins	30th Bengal N. I.	11 June 1853	Action at Seekun	Lieut. Colonel J. Holmes	Calcutta Gazette, 16 Mar. 1859	
Captain A. S. Haig	55th Bengal N. I.	30 Jan. 1843	Operations in the Nepaul Hills	Colonel R. D. Kelly	Calcutta Gazette, 4 May 1859	

Lieutenant F. Hibbert	35th Bengal N. I.	12 Nov. 1858	Action near Nanpara	-	Lieut. Col. G. Gordon	-	Calcutta Gazette, 11 June 1859	Major, London Gazette, 26 April 1859.
Lieutenant W. W. Hume	11th Bengal N. I.	5 Aug. 1854	Siege of Delhi	-	Sir A. Wilson	-	Governor General's Letter, dated 5 March 1858.	
Captain J. C. Hay	64th Bengal N. I.	12 Dec. 1840	General service during the Mutiny.	-	Commander in Chief	-	Governor General's Letter, dated 11 January 1859.	
Major E. B. Johnson	Bengal Artillery	10 June 1842	Siege and capture of Delhi	-	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. 1857	Lieut.-Col., London Gaz., 19 Jan. 1858.
Major G. O. Jacob	1st Bengal Fusiliers	11 Dec. 1837	Capture of Lucknow	-	Major Gaitskell.	-	- ditto - 14 April 1858	C. B., 27 July 1858.
			Siege of Delhi	-	Sir A. Wilson	-	Calcutta Gazette, 5 Dec. 1857	Killed.
				-	Sir H. Barnard	-	- ditto - ditto	
				-	Major Tombs; Brigadier Showers.	-		
				-	Brig. General Wilson.	-		
				-	Brig. General Nicholson.	-		
Lieutenant F. C. Innes	60th Bengal N. I.	10 Dec. 1844	Siege of Delhi	-	Brig. Showers	-	Calcutta Gazette, 5 Dec. 1857	
Lieutenant Thomas James	2d Bengal N. I.	10 Dec. 1844	Defence of Lucknow	-	Brig. Inglis	-	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 13 April 1858.
				-	Sir James Outram	-	- ditto - 23 Dec. "	
Lieut. J. J. McL. Innes (afterwards Captain.)	Bengal Engineers	8 Dec. 1848	Defence of Lucknow	-	Brig. Inglis	-	Calcutta Gazette, 9, 12 and 23 Dec. 1857.	V. C., London Gazette, 24 December 1858.
			Operations of the Jounpore Field Force.	-	Captain E. W. D. Lowe	-	- ditto - 23 Dec. 1857	
				-	Brigadier General Franks	-	- ditto - 28 April 1858	Major, 11 March 1859.
Lieutenant Jones	Bengal Engineers	9 Dec. 1854	Action before Agra	-	Colonel H. Cotton	-	Calcutta Gazette, 24 Dec. 1857	
Lieutenant F. C. Jackson	12th Bengal N. I.	30 Dec. 1843	Action near Arrah	-	Major V. Eyre	-	London Gazette, 13 Oct. 1857	
Surgeon H. Irwin	Bengal Medical Establishment.	13 Jan. 1839	Action at Churpoorah	-	Colonel McCausland	-	Calcutta Gazette, 10 Mar. 1858	
			Action at Sitargunge	-	- ditto -	-	- ditto - 14 April "	
Captain A. B. Johnson	5th Bengal N. I.	27 July 1846	Capture of Lucknow	-	Brig. Gen. T. H. Franks	-	Calcutta Gazette, 14 April 1858	Major, London Gazette, 28 July 1858.
			Operations of the Jounpore Field Force.	-	- ditto -	-	- ditto - 28 April "	
Lieutenant A. D. Jennings	10th Bengal Cavalry	4 July 1850	Operations of the Azinghur Field Force.	-	Brig. J. Douglas	-	Calcutta Gazette, 19 May 1858	
			Operations in the Ghazepore District.	-	- ditto -	-	- ditto - 18 Aug. "	
Lieutenant W. Jeffreys	Bengal Engineers	8 June 1854	Action near Bareilly	-	Brig. General J. Jones	-	Calcutta Gazette, 5 June 1858	
			Operations of the Shahjehanpore Field Force.	-	Brig. Taylor	-	- ditto - 21 July "	

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Capt. L. B. Jones	56th Bengal N. I.	16 July 1842	Eusuffie Campaign Action at Morar Mow Capture of the Fort of Sinree Action near Beerah Action near Gondah Operations in the Trans-Gogra Districts of Oude.	Sir Sydney Cotton Colonel F. Evdelegh - ditto - ditto Lieut.-Col. J. Cormick Lieut.-Col. J. P. B. Walker	Calcutta Gazette, 16 June 1858 - ditto - 22 Dec. " - ditto - 25 Dec. " - ditto - 19 Jan. 1859 - ditto - 18 May " - ditto - 25 May "	Major, London Gazette, 29 July 1859.
Asst. Surgeon J. Jones	Bengal Medical Establishment.	20 Feb. 1856	Action at Mehandi	Lieut.-Col. J. Brind	Calcutta Gazette, 29 Dec. 1858	
Lieut. W. F. Ireland	25th Bengal N. I.	27 Sept. 1852	Action near Murruree	Capt. T. Venables	Calcutta Gazette, 28 May 1859	
Lieut. H. T. C. Jarrett	26th Bengal N. I.	10 June 1854	Action near Choungion	Major G. Carr	London Gazette, 18 May 1859	V. C., London Gazette, 31 June 1859.
Lieut. C. C. Johnson	33d Bengal N. I.	7 June 1844	Capture of Lucknow	Sir C. Campbell	Letter from Governor General, dated 5 April 1858.	
Major Edward Kaye	Bengal Artillery	21 Jan. 1833	Siege of Delhi	Major Gaitskell	Calcutta Gazette, 7 Nov. 1857	Lieut.-Colonel, London Gazette, 19 Jan. 1858.
Capt M. F. Kemble	41st Bengal N. I.	17 Feb. 1841	Defence of Lucknow	Brig. Inglis	Calcutta Gazette, 9 and 23 Dec. 1857.	Major, London Gazette, 24 March 1858.
Lieut. G. L. Keir	41st Bengal N. I.	17 Mar. 1855	Defence of Lucknow	Brig. Inglis	Calcutta Gazette, 9 Dec 1857	
Lieut. T. G. Kennedy	62d Bengal N. I.	24 Dec. 1849	Action at Narnool Eusuffie Campaign	Captain Caulfield Sir Sydney Cotton	Calcutta Gazette, 16 Jan. 1858 - ditto - 16 June "	
Lieut.-Col. R. R. Kinleside	Bengal Artillery	28 Sept. 1827	Action near Gungeree	Lieut. Col. T. Seaton	Calcutta Gazette, 27 Feb. 1858	
Capt. G. Kirby	Bengal Artillery	4 June 1831	Action at Churpoorah	Colonel M'Causland	Calcutta Gazette, 10 Mar. 1858	Lieut.-Colonel, London Gazette, 11 Mar. 1859.
Cornet H. Kloer	Bengal Yeomanry Cavalry.	5 Oct. 1857	Action near Jahmoulee	Colonel Rowcroft	Calcutta Gazette, 5 May 1858	
Capt. D. Kemp.	5th Bengal N. I.	4 Feb. 1846	General service during the Mutiny.	Commander in Chief	Governor General's Letter, dated 11 Jan. 1859.	Major, London Gazette, 26 April 1859.

Lieut. R. C. Low	-	9th Bengal Cavalry	26 Aug. 1854	Siege and capture of Delhi	Sir A. Wilson Major-General Reed Brig. Gen. Nicholson	- - -	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. " - ditto - 5 Dec. "	Major, London Gazette, 1 June 1858. C. B., 16 May 1860.
Capt. R. C. Lawrence	-	73d Bengal N. I.	13 Sept. 1834	Siege and capture of Delhi	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. 1857	
Lieut. E. M. Lang	-	Bengal Engineers	12 June 1852	Storm of Delhi Operations at Agra Capture of Lucknow	Lieut. Col. Baird Smith Colonel H. Cotton Brig. R. Napier	- - -	Calcutta Gazette, 7 Nov. 1857 - ditto - 24 Dec. " - ditto - 14 April 1858	
Lieut. A. H. Lindsay	-	Bengal Artillery	11 Dec. 1849	Storm of Delhi	Brig. Hope Grant	-	Calcutta Gazette, 7 Nov. 1857	
Lieut. A. Light (afterwards Captain.)	-	Bengal Artillery	11 June 1842	Action on the Hindun Action near Putillee	Brig. A. Wilson Lieut. Col. T. Seaton	- -	Calcutta Gazette, 5 Dec. 1857 - ditto - 27 Feb. 1858	Major, London Gazette, 1 June 1858.
Lieut. J. T. Lumsden	-	30th Bengal N. I.	12 June 1843	Siege of Delhi	Brig. Gen. Nicholson	-	Calcutta Gazette, 5 Dec. 1857	
Lieut. A. R. Loughnan	-	13th Bengal N. I.	4 Jan. 1855	Defence of Lucknow	Brig. Inglis	-	Calcutta Gazette, 9 Dec. 1857	
Lieut. E. H. Langmore	-	71st Bengal N. I.	1 Mar. 1845	Defence of Lucknow	Brig. Inglis	-	Calcutta Gazette, 9 Dec. 1857	
Lieut. D. Limond	-	Bengal Engineers	14 June 1850	Defence of Lucknow	Sir J. Outram Sir H. Havelock, Captain Crommelin, Colonel R. Napier.	-	Calcutta Gazette, 23 Dec. 1857	
Lieut. J. B. Lind	-	24th Bengal N. I.	26 May 1846	Action at Narnool Operations in Rohilcund	Captain Caulfield Sir C. Campbell	- -	Calcutta Gazette, 16 Jan. 1858 - ditto - 26 May "	
Capt. C. P. Lane	-	6th Bengal Cavalry	20 Jan. 1846	Capture of the Fort of Jullah- pore. Action at Kandoo Nuddee	Capt. J. D'O. Baring Brig. Genl. Macgregor. - ditto - Capt. A. C. Plowden.	- - -	Calcutta Gazette, 27 Mar. 1858 - ditto - 3 April "	Major, London Gazette, 29 July 1859.
Capt. R. Larkins	-	49th Bengal N. I.	10 Dec. 1839	Operations of the Roorkee Field Force. Action near Nugeenah	Brig.-Gen. J. Jones - ditto - Brig. J. Coke. Brig. Gen. J. Jones	- - -	Calcutta Gazette, 15 May 1858 - ditto - 2 June " - ditto - 5 June "	Major, London Gazette, 16 November 1858.
Capt. F. W. Lambert	-	58th Bengal N. I.	9 June 1848	Action near Bareilly Operations of the Roorkee Field Force. Action near Nugeenah Action near Bareilly Operations of the Shahjehan- pore Field Force.	Brig. Gen. J. Jones - ditto - Brig. J. Coke. Brig. Gen. J. Jones	- - - -	Calcutta Gazette, 15 May 1858 - ditto - 2 June " - ditto - 5 June " - ditto - 21 July "	Major, London Gazette, 16 November 1858.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bengal Army—continued.						
Lieut. F. A. Lawford	50th Bengal N. I.	15 June 1850	Action at Barree - Action at Jarno -	Sir J. Hope Grant - Brig. G. R. Barker -	Calcutta Gazette, 26 May 1858 - ditto - 27 Nov. "	V. C., London Gazette, 21 October 1859.
Lieut. H. H. Lyster	72d Bengal N. I.	20 Sept. 1848	Capture of Jhansi - Action near Jhansi - Capture of Koonch - Capture of Gwalior - Capture of Calpee - Action at Barodia -	Sir Hugh Rose - ditto - ditto - ditto - ditto - ditto -	Calcutta Gazette, 9 June 1858 - ditto - 14 July " - ditto - 11 Aug. " - ditto - 23 Feb. 1859. - ditto - 2 Mar. " - ditto - 28 Sept. "	
Lieut. J. C. Lockwood	2d European Cavalry.	31 Dec. 1854	Eusuffie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Capt. H. Lane	5th Bengal Cavalry	1 Jan. 1844	General service during the Mutiny.	Commander in Chief	Governor General's Letter, dated 11 Jan. 1859.	Major, London Gazette, 26 April 1859.
Lieut. C. S. Le Marchand	Bengal Artillery	13 June 1845	Action near Rajgurh - Action near Mangrowlie - Action near Sindwaho -	Major Gen. J. Michel - ditto - - ditto -	Calcutta Gazette, 24 Nov. 1858 - ditto - 11 Dec. " - ditto - 19 Jan. 1859	Major, London Gazette, 16 December 1859.
Capt. J. A. Law	66th Bengal N. I.	20 Aug. 1842	Action at Mittoolee	Brig. C. Troup	Calcutta Gazette, 22 Dec. 1858	
Lieut. E. Lightfoot	59th Bengal N. I.	15 July 1857	Operations in Behar	Brig. J. Douglas	Calcutta Gazette, 5 Jan. 1859	
Capt. G. C. Lloyd	56th Bengal N. I.	9 June 1849	Operations in Behar	Brig. J. Douglas	Calcutta Gazette, 5 Jan. 1859	
Lieut. P. S. Lumsden	60th Bengal N. I.	10 Dec. 1847	Action at Ranode	Sir Robert Napier Captain A. Need.	Calcutta Gazette, 16 Feb. 1859	
Lieut. F. P. Luard	1st Bengal Cavalry	12 Oct. 1852	Capture of Calpee	Sir Hugh Rose	Calcutta Gazette, 2 Mar. 1859	
Lieut. F. Lance	55th Bengal N. I.	13 June 1856	Operations in Rohileund	Brig. Gen. R. Walpole	Calcutta Gazette, 2 Mar. 1859	
Lieut. T. H. Lewin	31st Bengal N. I.	12 June 1857	Action near Jeitpore	Major W. P. Hampton	Calcutta Gazette, 6 Aug. 1859	
Capt. F. C. Maissey	67th Bengal N. I.	14 June 1843	Siege and Capture of Delhi	Sir A. Wilson - Sir H. Barnard - Major General Reed -	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. " - ditto - 5 Dec. "	Major, London Gazette, 16 November 1858.
Lieut. Col. M. McKenzie	Bengal Artillery	12 Dec. 1828	Siege of Delhi - Battle of Ghazee-ood-Deen Nuggur.	Sir A. Wilson	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. 1857	Died of wounds.

57.	Sup't. Surgeon Campbell McKinnon.	Bengal Medical Establishment.	30 Mar. 1830	Siege of Delhi	-	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. 1857	
	Asist. Surg. W. F. Mactier	Bengal Medical Establishment.	3 Dec. 1844	Siege of Delhi	-	Sir A. Wilson Major General Reed	-	Calcutta Gazette, 7 Nov. 1857 - - ditto - 5 Dec. "	
	Lieut. J. G. Medley	Bengal Engineers	10 June 1847	Storm of Delhi Capture of Lucknow	-	Lieut. Col. Baird Smith Brig. R. Napier	-	Calcutta Gazette, 7 Nov. 1857 - - ditto - 14 April 1858	Major, London Gazette, 11 March 1859.
	Lieut. F. R. Maunsell	Bengal Engineers	12 June 1846	Storm of Delhi Action on the Hindun Capture of Lucknow Operations in Rohilcund Action at Mitoulee	-	Lieut. Col. Baird Smith Brig. A. Wilson. Brig. R. Napier Sir C. Campbell Brig. C. Troup	-	Calcutta Gazette, 7 Nov. and 5 Dec. 1857. - - ditto - 14 April 1858 - - ditto - 26 May " - - ditto - 22 Dec. "	Major, London Gazette, 11 March 1859.
	Capt. G. G. McBarnet	55th Bengal N. I.	12 Dec. 1840	Capture of Delhi	-	Captain Muter	-	Calcutta Gazette, 7 Nov. 1857	Killed at storm of Delhi.
	Lieut. A. W. Murray	42d Bengal N. I.	20 Feb. 1853	Capture of Delhi	-	Captain Muter	-	Calcutta Gazette, 7 Nov. 1857.	
	Capt. E. K. Money	Bengal Artillery	1 Oct. 1852	Siege of Delhi	-	Sir H. Barnard and Brig. Hope Grant.	-	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 19 Jan. 1858.
	Lieut. C. T. M. McDowell	2d Bengal Fusiliers	24 Feb. 1846	Siege of Delhi	-	Lieut. Hodson	-	Calcutta Gazette, 5 Dec. 1857	Killed.
	Lieut. Col. R. A. Master	7th Bengal Cavalry	18 April 1825	Defence of Lucknow	-	Brig. Inglis	-	Calcutta Gazette, 9 Dec. 1857	C. B., London Gazette, 24 March 1858.
	Lieut. D. McFarlane	Bengal Artillery	11 June 1853	Defence of Lucknow	-	Brig. Inglis	-	Calcutta Gazette, 9 Dec. 1857.	
	Lieut. A. O. Mayne	Bengal Artillery	12 Dec. 1845	Second Relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857.	
	Capt. W. Maxwell	Bengal Artillery	26 April 1832	Second Relief of Lucknow Action at Churpoorah	-	Sir C. Campbell Colonel McCausland	-	Calcutta Gazette, 11 Dec. 1857 - - ditto - 10 Mar. 1858	Major, London Gazette, 11 March 1859.
	Capt. J. Metcalfe	3d Bengal N. I.	22 April 1836	Second Relief of Lucknow Attack on Cawnpore by the Gwalior Mutineers. Operations in Rohilcund Oude Campaign	-	Sir C. Campbell - ditto - - ditto - Lord Clyde	-	Calcutta Gazette, 11 Dec. 1857 - - ditto - 24 Dec. " - - ditto - 26 May 1858. - - ditto - 26 Jan. 1859.	Major, London Gazette, 24 March 1858. Lieut. Col., 1 June 1858.
	Captain G. S. Macbean	74th Bengal N. I.	22 Feb. 1843	Action at Futtehpoore Defence of Lucknow Operations in Rohilcund	-	Brig. Gen. Havelock Sir J. Outram Sir C. Campbell	-	London Gazette, 13 Oct. 1857 Calcutta Gazette, 23 Dec. " - - ditto - 26 May 1858	Major, London Gazette, 24 March 1858.
	Major N. C. Macleod	Bengal Engineers	1 Oct. 1832	Operations at Agra Attack on Cawnpore by the Gwalior Mutineers.	-	Colonel H. Cotton Major Gen. Wyndham.	-	Calcutta Gazette, 24 Dec. 1857	Lieut. Colonel, London Gazette, 19 January 1858.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bengal Army— <i>continued.</i>						
Major G. J. Montgomery	15th Bengal N. I.	6 Jan. 1829	Operations at Agra Operations in the Allypore District.	Colonel H. Cotton Mr. A. Cox, Commissioner	Calcutta Gazette, 24 Dec. 1857 - ditto - 24 Mar. 1858	Lieut. Colonel, London Gazette, 24 March 1858.
Capt. Marshall	Bengal Artillery	10 Dec. 1841	Action at Khujwa	Captain Peel, R. N.	Calcutta Gazette, 24 Dec. 1857.	
Lieut. W. C. R. Mylne	74th Bengal N. I.	20 Feb. 1845	Attack on Cawnpore by the Gwalior Mutineers. Action at Khankhur	Major Gen. Windham	Calcutta Gazette, 24 Dec. 1857.	
Lieut. C. W. Miles	23d Bengal N. I.	4 Sept. 1843	Action near Benares Operations of the Jounpore Field Force. Capture of Lucknow	Brig. T. Seaton Captain Boileau Brig. Gen. Franks Sir E. Lugard	- ditto - 1 May 1858. London Gazette, 13 Oct. 1857 Calcutta Gazette, 20 Feb. and 21 April 1858. - ditto - 14 April "	Major, London Gazette, 29 July 1859.
Lieut. J. Morland	1st Bengal Fusiliers	11 Dec. 1849	Action at Fattchpore Defence of the Alumbagh Operations in Rohilcund Action at Kintore	Brig. Gen. Havelock Lieut. Colonel McIntyre Sir Colin Campbell Major A. Hume	London Gazette, 13 Oct. 1857. Calcutta Gazette, 17 Feb. 1858. - ditto - 26 May " - ditto - 1 Dec. "	
Captain W. D. Morgan	22d Bengal N. I.	12 Dec. 1840	Operations of the Sarun Field Force. Action at Phoolpore	Colonel Rowcroft Brig. Gen. Macgregor Colonel Rowcroft.	Calcutta Gazette, 13 Jan. 1858 - ditto - 17 Mar. "	Major, London Gazette, 16 November 1858.
Lieut. Money	1st Bengal Fusiliers	4 Mar. 1853	Action near Almorah Action near Jahmoulee Action at Bhelwa Action at Doonureeagunge Action at Bururiah	- ditto - - ditto - - ditto - - ditto - - ditto -	- ditto - 21 Mar. " - ditto - 5 May " - ditto - 18 Aug. " - ditto - 19 Jan. 1859 - ditto - 26 Jan. "	
Captain G. Moir	Bengal Artillery	11 Dec. 1838	Action near Narnool Defence of the Alumbagh Capture of Lucknow Action at Koorsee Action at Sakta Ghât Action near Nanpora	Captain Caulfield Lieut. Colonel McIntyre Sir A. Wilson Sir J. Hope Grant Brig. A. Horsford - ditto -	Calcutta Gazette, 16 Jan. 1858. Calcutta Gazette, 17 Feb. 1858 - ditto - 14 April " - ditto - 21 April " - ditto - 16 Mar. " - ditto - 8 June "	Major, London Gazette, 20 July 1858. C. B., 16 November 1858.
Capt. D. McNeill	Bengal Artillery	10 June 1842	Operations at Shahgunge	Brig. Gen. Macgregor Captain Plowden.	Calcutta Gazette, 24 Feb. 1858	Major, London Gazette, 29 July 1859.

Surgeon J. McClelland	Bengal Medical Establishment.	7 April 1830	Operations at Shahgunge Action at Kandoo Nuddee	Captain Plowden Brig. Gen. Macgregor Captain A. C. Plowden.	Calcutta Gazette, 24 Feb. 1858 " ditto - 3 April "
Lieut. H. V. Mathias	50th Bengal N. I.	20 Dec. 1849	Operations of the Rewah Field Force. Action at Punwaree	Lieut. Colonel Hinde	Calcutta Gazette, 27 Feb. 1858.
Lieut. F. N. Miles	66th Bengal N. I.	11 Dec. 1846	Action at Churpoorah	Major Gen. Whitlock	" - ditto - 9 Feb. 1859
Capt. C. L. Montgomery	65th Bengal N. I.	12 June 1841	Action near Phoolpore	Colonel McCausland	Calcutta Gazette, 10 Mar. 1858.
Surgeon G. E. Morton	Bengal Medical Establishment.	22 Feb. 1841	Action near Phoolpore Action at Kandoo Nuddee	Brig. Gen. Macgregor Colonel Rowcroft.	Calcutta Gazette, 17 Mar. 1858.
Capt. J. I. Murray	71st Bengal N. I.	10 Dec. 1842	Operations in Allyghur Dis- trict. Action at Kutchla Ghât Operations on Nepal Frontier Action near Durriapore	Colonel Rowcroft Brig. Gen. Macgregor Captain A. C. Plowden. Captain C. P. Lane.	Calcutta Gazette, 17 Mar. 1858. " - ditto - 3 April "
Assist.-Surg. E. McKellar	Bengal Medical Establishment.	9 July 1851	Operations in Allyghur Dis- trict. Operations on Nepal Frontier	Major G. J. Montgomery Colonel R. D. Kelly	Calcutta Gazette, 24 Mar. 1853 " - ditto - 31 Mar. "
Lieut. W. A. Mylne	Bengal Artillery	9 Dec. 1844	Capture of the Fort of Jullal- pore.	Brig. Gen. Macgregor.	" - ditto - 23 April 1859.
Capt. E. A. M. Macgregor	9th Bengal Cavalry	8 June 1842	Action near Almorah	Colonel Rowcroft	Calcutta Gazette, 27 Mar. 1858.
Lt. Col. J. D. Macpherson	22d Bengal N. I.	4 Dec. 1828	Capture of Lucknow Operations in Rohilcund Oude Campaign	Sir C. Campbell " ditto - Lord Clyde	Calcutta Gazette, 31 Mar. 1858. Calcutta Gazette, 14 April 1858. " - ditto - 26 May "
Brig. Gen. G. H. Macgregor	Bengal Artillery	16 June 1826	Capture of Lucknow	Sir C. Campbell	" - ditto - 26 Jan. 1859.
Lieut. J. F. MacAndrew	19th Bengal N. I.	20 Feb. 1846	Service with the Goorka Force	Governor General	Calcutta Gazette, 14 April 1858.
Capt. W. A. Mackinnon	Bengal Artillery	11 Dec. 1841	Capture of Lucknow	Sir J. Outram Sir A. Wilson. Sir J. Hope Grant.	Bengal Military Letter, No. 55, of 1859.
			Action at Koorsee Action at Barree Action near Nawabgunge Action at Chirria Bagh	" ditto - " ditto - " ditto - Lieut. Colonel R. Pratt	Calcutta Gazette, 14 April 1858. " - ditto - 21 April " " - ditto - 26 May " " - ditto - 10 July " " - ditto - 10 Nov. "

Major, London Gazette,
28 January 1859.C. B., London Gazette,
27 July 1858.Major, London Gazette,
20 July 1858.
C. B., 16 November 1858.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Services for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotions or Honour Conferred.
Officers of the Bengal Army—<i>continued.</i>						
Lieut. J. C. McNeill	12th Bengal N. I.	9 Dec. 1850	Capture of Lucknow - Operations of the Azimgur Field Force.	Sir E. Lugard - ditto -	Calcutta Gazette, 14 April 1858 - ditto - 30 June "	
Lieut. G. R. Manderson	Bengal Artillery	13 June 1851	Action at Koorsee Capture of the Fort of Sinree	Sir J. Hope Grant Colonel F. Eveleigh	Calcutta Gazette, 21 April 1858 - ditto - 25 Dec. "	
Capt. J. B. Y. Matheson	52d Bengal N. I.	26 Jan. 1840	Operations of the Jounpore Field Force.	Brig. Gen. Franks	Calcutta Gazette, 28 April 1858	Major, London Gazette, 28 October 1859.
Capt. A. M. Mackenzie	61st Bengal N. I.	9 Dec. 1842	Expedition to Hurra	Sir John Inglis	Calcutta Gazette, 28 April 1858.	
Lieut. A. K. J. C. Mackenzie	8th Bengal Cavalry	26 Jan. 1853	Operations in Rohileund	Sir C. Campbell	Calcutta Gazette, 26 May 1858.	
Lieut. J. W. McQueen	27th Bengal N. I.	4 April 1854	Operations in Rohileund	Sir C. Campbell	Calcutta Gazette, 26 May 1858.	
Lieut. F. H. McLeod	Bengal Artillery	8 Dec. 1848	Action at Barree	Sir J. Hope Grant	Calcutta Gazette, 26 May 1858.	
Lieut. Col. W. E. Mulcaster	64th Bengal N. I.	4 April 1837	Eusuffzie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Major H. Milne	21st Bengal N. I.	5 June 1829	Eusuffzie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858.	
Surgeon G. S. Mann	Bengal Medical Establishment.	22 Aug. 1839	Eusuffzie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858.	
Lieut. T. H. Maddock	3d Bengal Europeans.	28 July 1849	Action at Sirsaie	Colonel J. Byng	Calcutta Gazette, 21 July 1858.	
Lieut. F. J. Mackeson	74th Bengal N. I.	11 May 1855	Action near Korisauth	Lieut. Col. J. M. Walker	Calcutta Gazette, 6 Oct. 1858.	
Capt. A. L. McMullin	23d Bengal N. I.	17 Feb. 1841	Operations before and Capture of Gwalior. Action at Kota-ka-Serai Action at Dewsa	Brig. M. W. Smith Sir Hugh Rose Brig. Showers	Calcutta Gazette, 30 Oct. 1858 and 23 Feb. 1859. - ditto - 23 Feb. 1859 - ditto - 12 Mar. -	Major, London Gazette, 28 January 1859.
Lieut. C. M. McGregor	57th Bengal N. I.	20 Oct. 1856	Action near Bhumore Ghât	Major A. Hume	Calcutta Gazette, 3 Nov. 1858.	
Lieut. L. B. Magniac	1st Bengal Fusiliers	20 Feb. 1851	Action near Bhumore Ghât	Major A. Hume	Calcutta Gazette, 3 Nov. 1858	
Lieut. H. Maxwell	1st Bengal Fusiliers	9 June 1848	Action near Bhumore Ghât Action at Kintore	Major A. Hume - ditto -	Calcutta Gazette, 3 Nov. 1858. - ditto - 1 Dec. "	

Lieut. R. C. W. Mitford	3d Bengal European Regiment.	25 July 1855	Relief of Bibipore	Brig. J. Chute	Calcutta Gazette, 1 Dec. 1858.
Assist.-Surg. T. Maxwell	Bengal Medical Establishment.	26 Jan. 1846	Action at Seerpoorah	Captain R. Larkins Lieut. G. G. Cunliffe.	Calcutta Gazette, 11 Dec. 1858.
Lieut. C. C. S. Moncrieff	Bengal Engineers	13 June 1856	Action at Mehndi	Lieut. Col. J. Brind	Calcutta Gazette, 29 Dec. 1858.
Capt. C. McW. Mercer	Bengal Artillery	12 June 1846	Action at Mehndi	Lieut. Col. J. Brind	Calcutta Gazette, 29 Dec. 1858.
Major A. Martin	33d Bengal N. I.	23 April 1830	Siege of Delhi	Sir J. Hope Grant	Calcutta Gazette, 15 Jan. 1859.
Captain R. J. Meade	65th Bengal N. I.	1 Mar. 1838	Capture of Gwalior	Sir Hugh Rose	Calcutta Gazette, 23 Feb. 1859 Major, London Gazette, 28 January 1859.
Lieut. A. W. Money	3d Bengal European Regiment.	15 Aug. 1857	Action at Dewsa	Brig. Showers	Calcutta Gazette, 12 Mar. 1859.
Capt. H. L. Millett	28th Bengal N. I.	20 Jan. 1852	Action near Chowradée	Major R. A. Ramsey	Calcutta Gazette 7 May 1859.
Capt. R. G. Mayne	59th Bengal N. I.	10 Aug. 1840	Action near Oodeypore	Major Gen. Whitlock Brig. F. Wheeler.	Calcutta Gazette, 25 May 1859.
Lieut. J. W. McQueen	27th Bengal N. I.	4 April 1854	Siege of Delhi and Relief of Lucknow.	Sir A. Wilson and Sir C. Campbell.	Letter from Governor General, dated 5 March 1858.
Captain R. MacLagan	Bengal Engineers	10 Dec. 1839	Service with the Roorkee Garrison.	Lieut. Col. R. B. Smith	Letter from Governor General, dated 30 December 1858.
Brig. Gen. John Nicholson	27th Bengal N. I.	5 Dec. 1839	Siege and Capture of Delhi	Sir A. Wilson	Calcutta Gazette, 9 Oct., 7 Nov., and 5 Dec. 1857.
Capt. H. W. Norman	31st Bengal N. I.	1 Mar. 1844	Siege and Capture of Delhi	Sir A. Wilson Sir H. Barnard and Major Gen. Reed.	Calcutta Gazette, 7 Nov. 1857 - - ditto - 5 Dec. "
			Second Relief of Lucknow	Sir Colin Campbell	- - ditto - 11 Dec. "
			Battle of Bolundshuhur	Colonel Greathed and Major Ouvry.	- - ditto - 24 Dec. "
			Operations at Agra	Colonel Greathed and Colonel H. Cotton.	
			Attack on Cawnpore by Gwalior Mutineers.	Sir C. Campbell.	
			Capture of Lucknow	- - ditto	- - ditto - 14 April 1858.
			Operations in Rohilcund	- - ditto	- - ditto - 26 May "
			Campaign in Oude	Lord Clyde	- - ditto - 26 Jan. 1859.
Lieut. C. J. Nicholson	31st Bengal N. I.	13 Dec. 1848	Capture of Delhi	Brig. G. Campbell	Calcutta Gazette, 7 Nov. 1857.
Capt. H. Nicoll	50th Bengal N. I.	8 Jan. 1835	Capture of Delhi	Brig. Longfield	Calcutta Gazette, 7 Nov. 1857 Major, London Gazette, 1 June 1858.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

RANK AND NAME.	CORPS.	Date of First Commission.	Services for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotions or Honour Conferred.
<i>Officers of the Bengal Army—continued.</i>						
Colonel R. Napier -	Bengal Engineers -	28 Sept. 1827	Defence of Lucknow -	Sir J. Outram - Brig. Inglis.	Calcutta Gazette, 23 Dec. 1857	C. B., London Gazette, 24 March 1858.
			Capture of Lucknow -	Sir C. Campbell -	- ditto - 14 April 1858	K. C. B., 27 July 1858.
			Capture of Gwalior -	Sir J. Outram. Sir Hugh Rose -	- ditto - 23 Feb. 1859	
Captain C. H. Nicholletts -	1st Bengal Cavalry	6 July 1843	Operations in Rohileund -	Sir C. Campbell -	Calcutta Gazette, 26 May 1858.	
Captain A. L. Nicholson -	64th Bengal N. I.	12 Oct. 1840	Operations in Behar -	Brig. J. Douglas -	Calcutta Gazette, 5 Jan. 1859.	
Lieut. C. D. P. Nott -	4th Bengal European Regiment.	27 Sept. 1854	Action near Toolseepore -	Lieut. Colonel G. Gordon -	Calcutta Gazette, 27 April 1859.	
Captain W. Olpherts -	Bengal Artillery -	11 June 1839	Defence of Lucknow -	Sir J. Outram - Sir H. Havelock. Colonel R. Napier.	Calcutta Gazette, 23 Dec. 1857	Major, London Gazette, 10 January 1858.
			First relief of Lucknow -	Sir J. Outram -	- ditto - 30 Dec. 1857	Lieut. Col. 24 Mar. 1858.
			Mutiny at Benares -	Colonel Neill -	London Gazette, 13 Oct. 1857	V. C., 18 June 1858.
			Capture of Lucknow -	Brig. W. Campbell -	Calcutta Gazette, 14 April 1859	C. B., 27 July 1858.
Captain E. Oakes -	8th Bengal N. I. -	2 Feb. 1841	Defence of Lucknow -	Sir H. Havelock Captain Crommelin.	Calcutta Gazette, 23 Dec. 1857	Major, London Gazette, 24 March 1858.
Lieut. R. Ouseley -	48th Bengal N. I.	11 June 1847	Defence of Lucknow -	Brig. Inglis - Captain E. W. D. Lowe Lieutenant G. N. Hardinge.	Calcutta Gazette, 23 Dec. 1857	
			Operations in Rohileund -	Major V. Eyre -	- ditto - 17 Feb. 1858	
			Relief of Shahjehanpore -	Sir C. Campbell -	- ditto - 26 May "	
			Operations of the Shahjehanpore Field Force.	Brig. General J. Jones - - ditto - Brig. Taylor.	- ditto - 2 June " - ditto - 21 July "	
Captain Osborn -	54th Bengal N. I.	27 Dec. 1845	Action at Narnool -	Captain Caulfield -	Calcutta Gazette, 16 Jan. 1858.	
Major H. A. Olpherts -	Bengal Artillery -	10 Dec. 1839	Siege of Delhi -	Sir A. Wilson -	Letter from Governor General dated 5 March 1858 -	Lieut. Col., London Gaz., 1 June 1859.
Ensign C. O'Donel -	67th Bengal N. I.	20 Dec. 1856	Operations in Allyghur District -	Major G. J. Montgomery -	Calcutta Gazette, 24 Mar. 1858.	
Lieut. S. R. J. Owen -	19th Bengal N. I.	20 June 1843	Action at Kandoo Nuddee -	Brig. General Macgregor Captain A. C. Plowden. Captain C. P. Lane.	Calcutta Gazette, 3 April 1858.	

Captain Orr	-	-	Unattached	-	-	-	Capture of Lucknow Action at Jamo	-	-	Sir J. Outram Brig. G. R. Barker	-	-	Calcutta Gazette, 14 April 1858 - ditto - 27 Nov. "
Lieut. H. R. Osborn	-	-	55th Bengal N. I.	-	9 Dec. 1850	-	Eusefzie Campaign	-	-	Sir Sydney Cotton	-	-	Calcutta Gazette, 16 June 1858.
Lieut. J. S. Ogilvie	-	-	48th Bengal N. I.	-	13 June 1845	-	Operations in the Kymore Hills	-	-	Brig. J. Douglas	-	-	Calcutta Gazette, 5 Feb. 1859.
Lieut. H. T. Oldfield	-	-	9th Bengal N. I.	-	11 Dec. 1849	-	Action at Dewsa	-	-	Brig. Showers	-	-	Calcutta Gazette, 12 Mar. 1859.
Captain R. Onseley	-	-	34th Bengal N. I.	-	29 July 1839	-	Rohilcund Campaign	-	-	Commander in Chief	-	-	Bengal Military letter, No. 42, of 1859.
Captain D. M. Probyn	-	-	6th Bengal Cavalry	-	20 Oct. 1849	-	Capture of Delhi Second relief of Lucknow Battle of Bolundshuhur Operations at Agra	-	-	Brig. Hope Grant Sir C. Campbell Major Ouvry Colonel Greathed and Colonel H. Cotton. Sir C. Campbell.	-	-	Calcutta Gazette, 7 Nov. 1857 - ditto - 11 Dec. " - ditto - 24 Dec. " - ditto - 24 Dec. " Major, London Gazette, 24 March 1858. C. B., 18 June 1858. V. C., ditto.
Lieut. H. G. Perkins	-	-	Bengal Artillery	-	12 June 1847	-	Attack on Cawnpore by the Gwalior Mutineers. Operations near Delhi	-	-	Brig. General H. Grant	-	-	- ditto - 24 Feb. 1858.
Lieut. Æ. Perkins	-	-	Bengal Engineers	-	12 Dec. 1851	-	Action on the Hindun	-	-	Brig. A. Wilson	-	-	Calcutta Gazette, 5 Dec. 1857
Assist.-Surg. S. B. Partridge	-	-	Bengal Establishment.	-	12 Oct. 1852	-	Siege of Delhi	-	-	Major Tombs	-	-	Calcutta Gazette, 5 Dec. 1857.
Lieut. P. W. Powlett	-	-	58th Bengal N. I.	-	4 Feb. 1855	-	Defence of Lucknow	-	-	Brig. Inglis	-	-	Calcutta Gazette, 9 Dec. 1857
Assist.-Surg. C. T. Paske	-	-	Bengal Establishment.	-	26 Aug. 1852	-	Second relief of Lucknow	-	-	Sir C. Campbell	-	-	Calcutta Gazette, 11 Dec. 1857.
Lieut. W. Paul	-	-	7th Bengal N. I.	-	20 March 1847	-	Action at Kodhoo and Chanda Operations of the Jounpore Field Force.	-	-	Lieut.-Colonel Wroughton Brig. General Franks	-	-	Calcutta Gaz. 23, and 26 Dec. 1857 - ditto - 21 April 1858.
Lieut. A. Pearson	-	-	Bengal Artillery	-	9 Dec. 1842	-	Operations at Agra	-	-	Colonel Greathed Colonel H. Cotton.	-	-	Calcutta Gazette, 24 Dec. 1857.
Captain R. Patton	-	-	3d Bengal Europeans.	-	28 May 1836	-	Operations at Agra Capture of Lucknow	-	-	Colonel H. Cotton Sir J. Outram Sir A. Wilson.	-	-	Calcutta Gazette, 24 Dec. 1857 - ditto - 14 April 1858
Lieut. C. H. Palliser	-	-	63d Bengal N. I.	-	11 June 1847	-	Capture of the Fort of Birwa	-	-	Brig. G. R. Barker	-	-	- ditto - 27 Nov. "
Ensign J. R. Pearson	-	-	27th Bengal N. I.	-	20 Feb. 1857	-	Operations at Agra	-	-	Colonel H. Cotton	-	-	Calcutta Gazette, 24 Dec. 1857
							Action at Futtehpore First relief of Lucknow Action near Daodpore	-	-	Brig. General Havelock Captain Barrow Brig. A. Horsford	-	-	London Gazette, 13 Oct. 1857 Calcutta Gazette, 30 Dec. 1857 - ditto - 24 Nov. 1858.
							First relief of Lucknow	-	-	Captain Barrow	-	-	Calcutta Gazette, 30 Dec. 1857.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Services for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotions or Honour Conferred.
Officers of the Bengal Army—continued.						
Lieut. D. S. Pemberton	Bengal Artillery	13 June 1856	Siege of Delhi	Major Brind	Calcutta Gazette, 23 Jan. 1858.	
Captain A. C. Plowden	50th Bengal N. I.	13 June 1837	Operations at Shaugunge - Action at Kandoo Nuddee	Brig. General Macgregor - ditto	Calcutta Gazette, 24 Feb. 1858 - ditto 3 April "	Major, London Gazette, 29 July 1859.
Assist.-Surg. G. R. Playfair	Bengal Medical Establishment.	3 Nov. 1844	Action near Phoolpore - Action at Kandoo Nuddee	Colonel Rowcroft Brig. General Macgregor Captain A. C. Plowden. Captain C. P. Lane.	Calcutta Gazette, 17 Mar. 1858 - ditto 3 April "	
Lieut. R. C. B. Pemberton	Bengal Engineers	11 June 1853	Capture of Lucknow	Brig. R. Napier	Calcutta Gazette, 14 April 1858.	
Lieut. G. W. C. Plowden	4th Bengal Cavalry	4 April 1854	Capture of Lucknow	Sir J. Hope Grant	Calcutta Gazette, 14 April 1858.	
Lieut. J. Percival	Bengal Artillery	9 Dec. 1850	Operations of the Jounpore Field Force.	Brig. General Franks	Calcutta Gazette, 28 April 1858	
Lieut. L. C. Percival	Bengal Yeomanry Cavalry.	15 Aug. 1857	Action near Nawabgunge Action near Jahmoulee - Action at Bansee -	Sir J. Hope Grant Colonel Rowcroft - ditto Brig. T. J. Fischer	- ditto 10 July " Calcutta Gazette, 5 May 1858 - ditto 27 Oct. "	
Lieut. J. R. Pearson	Bengal Artillery	12 June 1852	Operations in Rohileund	Sir C. Campbell	Calcutta Gazette, 26 May 1858.	
Lieut. M. M. Prendergast	10th Bengal Cavalry	4 Jan. 1854	Action at Barree - Action near Nawabgunge Action at Mittoolee	Sir J. Hope Grant - ditto Brig. C. Troup	Calcutta Gazette, 26 May 1858 - ditto 10 July " - ditto 22 Dec. "	
Captain B. Parrott	37th Bengal N. I.	19 Aug. 1840	Action near Nugeenah	Brig. J. Coke	Calcutta Gazette, 2 June 1858.	
Captain T. Pulman	Bengal Artillery	11 June 1842	Eusuffzie Campaign	Sir Sydney Cotton	Calcutta Gazette, 17 June 1858.	
Captain A. Pond	3d Bengal Europeans.	11 July 1843	Operations of the Mynpoorie Moveable Column.	Colonel W. Riddell Major C. E. Walcott.	Calcutta Gazette, 14 July 1858.	
Lieut. J. C. Partridge	23d Bengal N. I.	20 Sept. 1856	Operations before Calpee Capture of Koonch	Major W. A. Orr - ditto	Calcutta Gazette, 28 July 1858 - ditto 11 Aug. "	
Lieut. A. Pullan	36th Bengal N. I.	14 June 1856	Action at Bansee - Action near Chittiah	Brig. T. J. Fischer Captain A. Howlett	Calcutta Gazette, 27 Oct. 1858 - ditto 1 Dec. "	
Assist.-Surg. C. A. Poole	Bengal Medical Establishment.	18 Mar. 1856	Action near Toolseepore	Lieut. Colonel G. Gordon	Calcutta Gazette, 27 April 1859.	

Lieut. T. Quin	-	23d Bengal N. I. -	20 Feb. 1849	Enuffzie Campaign	-	Sir Sydney Cotton	-	Calcutta Gazette, 16 June 1858	V. C. London Gazette, 18 June 1858.
Lieut. William Raynor	-	Bengal Veterans -	17 Aug. 1853	Destruction of Delhi Magazine -	-	Lieut. Forrest and General.	-	Calcutta Gazette, 25 July 1857	Captain 11 May 1857. Lieut. Colonel, London Gazette, 19 Jan. 1858.
Major Charles Reid	-	10th Bengal N. I. -	28 June 1836	Siege and capture of Delhi	-	Sir A. Wilson	-	Calcutta Gazette, 9 Oct, 7 Nov. and 5 Dec. 1857.	C.B., London Gazette, 22 Jan. 1858.
Captain F. F. Remington	-	Bengal Artillery -	11 Dec. 1841	Second relief of Lucknow	-	Sir H. Barnard	-	Calcutta Gazette, 11 Dec. 1857	A.D.C. to the Queen, and Colonel, 7 June 1859,
				Battle of Bolundshuhur	-	Major General Reed	-	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 19 Jan. 1858.
				Operations against the Mutineers at Agra.	-	Colonel H. Cotton.	-	Calcutta Gazette, 7 Nov. 1857	Lieut. Col., 24 Mar. 1858.
				Attack on Cawnpore by the Gwalior Mutineers.	-	Major Gaitskell	-	Calcutta Gazette, 7 Nov. 1857	C.B., 18 June 1858.
				Action at Serai Ghat	-	Brig. Shows	-	Calcutta Gazette, 7 Nov. 1857	
				Capture of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 7 Nov. 1857	
				Action at Koorsee	-	Brig. Gen. Nicholson	-	Calcutta Gazette, 7 Nov. 1857	
				Capture of the Fort of Rooya	-	Sir C. Campbell	-	Calcutta Gazette, 7 Nov. 1857	
				Action at Allahunge	-	Major Ouvry	-	Calcutta Gazette, 7 Nov. 1857	
				Operations in Rohileund	-	Colonel H. Cotton.	-	Calcutta Gazette, 7 Nov. 1857	
				Action at Mittoulee	-	Sir C. Campbell	-	Calcutta Gazette, 7 Nov. 1857	
Captain O. E. Rothney	-	45th Bengal N. I. -	27 June 1841	Capture of Delhi	-	Sir C. Campbell	-	Calcutta Gazette, 7 Nov. 1857	
Captain R. A. Ramsay	-	35th Bengal N. I. -	18 Dec. 1837	Capture of Delhi	-	B. G. Hope Grant	-	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 19 Jan. 1858.
Captain C. W. Radcliffe	-	7th Bengal Cavalry -	24 Jan. 1839	Action at Sakta Ghât	-	Sir J. Outram	-	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 19 Jan. 1858.
Lieut. F. S. Roberts	-	Bengal Artillery -	12 Dec. 1851	Defence of Lucknow	-	Sir A. Wilson	-	Calcutta Gazette, 9 Dec. 1857	
				Second relief of Lucknow	-	Sir J. Hope Grant	-	Calcutta Gazette, 11 Dec. 1857	
				Battle of Bolundshuhur	-	Sir J. H. Grant	-	Calcutta Gazette, 11 Dec. 1857	
				Attack on Cawnpore by the Gwalior Mutineers.	-	Brig. Gen. Walpole	-	Calcutta Gazette, 11 Dec. 1857	
				Capture of Meerungunge	-	B. G. Walpole	-	Calcutta Gazette, 11 Dec. 1857	
				Capture of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857	
				Action at Koorsee	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857	
				Defence of Lucknow	-	Brig. C. Troup	-	Calcutta Gazette, 11 Dec. 1857	
Lieut. L. Russell	-	Bengal Engineers -	10 Dec. 1847	Capture of Delhi	-	Brig. W. Jones	-	Calcutta Gazette, 7 Nov. 1857	
				Capture of Delhi	-	Brig. W. Jones	-	Calcutta Gazette, 7 Nov. 1857	
				Action at Sakta Ghât	-	Brig. A. Horsford	-	Calcutta Gazette, 7 Nov. 1857	
				Defence of Lucknow	-	Brig. Inglis	-	Calcutta Gazette, 7 Nov. 1857	
				Second relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 7 Nov. 1857	
				Battle of Bolundshuhur	-	Captain Bouchier	-	Calcutta Gazette, 7 Nov. 1857	
				Attack on Cawnpore by the Gwalior Mutineers.	-	Sir Campbell	-	Calcutta Gazette, 7 Nov. 1857	
				Capture of Meerungunge	-	Sir J. Hope Grant	-	Calcutta Gazette, 7 Nov. 1857	
				Capture of Lucknow	-	ditto	-	Calcutta Gazette, 7 Nov. 1857	
				Action at Koorsee	-	ditto	-	Calcutta Gazette, 7 Nov. 1857	
				Defence of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 7 Nov. 1857	
				Action at Futtehpore	-	Sir H. Havelock.	-	Calcutta Gazette, 7 Nov. 1857	
				Defence of Lucknow	-	Captain Crommelin.	-	Calcutta Gazette, 7 Nov. 1857	
				Operations in Behar	-	Brig. Gen. Havelock	-	Calcutta Gazette, 7 Nov. 1857	
Captain T. Rattray	-	64th Bengal N. I. -	10 Dec. 1839	Action at Futtehpore	-	Colonel R. Napier	-	Calcutta Gazette, 7 Nov. 1857	
				Defence of Lucknow	-	Brig. J. Douglas	-	Calcutta Gazette, 7 Nov. 1857	
				Operations in Behar	-		-	Calcutta Gazette, 7 Nov. 1857	

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Services for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bengal Army—continued.						
Captain G. R. Roberts	41st Bengal N. I.	7 June 1844	Battle of Bolundshuhur - Operations at Agra - Operations of the Azinghur Field Force.	Colonel Greathed Colonel H. Cotton. Sir E. Lugard	Calcutta Gazette, 24 Dec. 1857 - - ditto - 30 June 1858	
Colonel W. Riddell	3d Bengal Europeans	28 May 1823	Operations at Agra - Operations of the Mynpoorie Movable Column.	Colonel H. Cotton Sir Thomas Seaton	Calcutta Gazette, 24 Dec. 1857 - - ditto - 14 July 1858	
Captain J. S. Rawlins	44th Bengal N. I.	10 June 1843	Operations at Agra	Colonel H. Cotton	Calcutta Gazette, 24 Dec. 1857	
Lieutenant W. C. L. Ryves	12th Bengal N. I.	20 Mar. 1846	Attack on Cawnpore by the Gwalior Mutineers. Action at Serai Ghât - Action at Kharikhur -	Sir C. Campbell Brig. Gen. Hope Grant. Brig. T. Seaton	Calcutta Gazette, 24 Dec. 1857 - - ditto - 1 May 1858	
Lieutenant W. Ramsay	17th Bengal N. I.	13 June 1856	First relief of Lucknow -	Captain Barrow	Calcutta Gazette, 30 Dec. 1857	
Lieutenant J. J. Russell	46th Bengal N. I.	3 Mar. 1850	Action at Narnool -	Lieutenant Lind	Calcutta Gazette, 16 Jan. 1858	
Captain C. G. G. Ross	66th Bengal N. I.	4 April 1841	Action at Churpoorah -	Colonel M'Causland	Calcutta Gazette, 10 Mar. 1858	
Major H. Ramsay	53d Bengal N. I.	30 Oct. 1834	Action at Churpoorah -	Colonel M'Causland	Calcutta Gazette, 10 Mar. 1858	C. B., London Gazette, 18 May 1860.
Colonel Francis Rowcroft	Bengal Infantry	14 Sept. 1821	Action near Phoolpore -	Brig. Gen. MacGregor	Calcutta Gazette, 17 Mar. 1858	C. B., London Gazette, 16 November 1858.
Captain J. Reid	37th Bengal N. I.	24 Sept. 1842	Capture of Chandepore - Action at Barree -	Captain Sotheby, R. N. Sir J. Hope Grant	Calcutta Gazette, 17 Mar. 1858 - - ditto - 26 May "	
Lieutenant R. S. Robertson	7th Bengal N. I.	4 Feb. 1854	Action at Handoo Nuddee	Captain A. C. Plowden	Calcutta Gazette, 3 April 1858	
Capt., and Honorary Major, J. F. Richardson.	49th Bengal N. I.	21 April 1841	Action near Almorah - Action near Jahmoullee - Action at Belwa -	Colonel Rowcroft - ditto - - ditto -	Calcutta Gazette, 31 Mar. 1858 - - ditto - 5 May " - - ditto - 11 Aug. "	Major, London Gazette, 16 November 1858. C. B., London Gazette, 16 November 1858.
Lieutenant M. P. Ricketts	43d Bengal N. I.	4 Feb. 1855	Capture of Atrawlia	Colonel E. Milman	Calcutta Gazette, 28 April 1858	
Lieutenant B. W. Ryall	63d Bengal N. I.	14 Jan. 1846	Action at Banda - Action near Doomraon - Action near Bhojpore -	Major Gen. Whitlock - Major G. Carr Captain H. Nason Major G. Carr.	Calcutta Gazette, 29 May 1858 - - ditto - 13 Oct. " - - ditto - "	

Major D. Reid -	Bengal Artillery -	4 June 1831	Operations in Assam	Lieut. Col. S. F. Hannay	Calcutta Gazette, 11 May 1859	V. C. London Gazette, 12 April 1859. Lieut., 3 Dec. 1858.
Major W. H. Ryves -	61st Bengal N. I. -	5 June 1829	Eusuffie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Lieut. G. C. Rowcroft -	41st Bengal N. I. -	10 Aug. 1849	Eusuffie Campaign	Sir Sydney Cotton	Calcutta Gazette, 16 June 1858	
Ensign P. Roddy -	Unattached -	24 Feb. 1858	Action near Rudowlie	Lieut. F. E. A. Chamier	Calcutta Gazette, 13 Oct. 1858	
			Action near Bhunore Ghât	Lieut. L. B. Magniac	- ditto - 3 Nov. "	
			Action at Hintore -	Lord Clyde	- ditto - 1 Dec. "	
				Major A. Hume.		
Major W. H. Rickards	14th Bengal N. I. -	13 May 1825	Capture of Calpee -	Sir Hugh Rose -	Calcutta Gazette, 2 Mar. 1859	Major, London Gazette, 11 March 1859. V. C., 12 April 1859.
Captain G. A. Renny	Bengal Artillery -	7 June 1844	Operations in Rohileund -	Brig. Gen. R. Walpole	Calcutta Gazette, 2 Mar. 1859	
Lieut. R. S. Robinson	Bengal Artillery -	12 June 1857	Action at Dewsa -	Brig. Showers -	Calcutta Gazette, 12 Mar. 1859	
Captain R. Renny	47th Bengal N. I. -	5 June 1855	Operations on Nepal Frontier	Colonel R. D. Kelly	Calcutta Gazette, 23 April 1859	
			Operations in the Nepal Hills	Lord Clyde	- ditto - 4 May "	
			Operations in the Trans-Gogra	Colonel R. D. Kelly.	- ditto - 24 May "	
			Districts of Oude.	Lord Clyde		
Lieut. C. G. Robinson	Bengal Artillery -	8 June 1854	Action near Runwarpoore -	Capt. F. W. Fremantle	Calcutta Gazette, 4 June 1859	
Captain H. E. Read -	50th Bengal N. I. -	10 July 1839	Service in the Garrison of	Lieut. Col. R. B. Smith	Governor General's Letter, dated 30 Dec. 1858.	
			Roorkee.			
Major R. Baird Smith	Bengal Engineers -	9 Dec. 1836	Siege and capture of Delhi	Sir A. Wilson	Calcutta Gazette, 7 Nov. 1857	Lieut. Col., London Gaz., 19 Jan. 1858. C. B., London Gazette, 22 Jan. 1858. A.D.C. to the Queen, and Colonel, 7 June 1859.
				Major Gen. Read	- ditto - 5 Dec. "	
Captain D. M. Stewart	9th Bengal N. I. -	12 Oct. 1840	Siege and capture of Delhi	Sir A. Wilson	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette 19 Jan. 1858. Lieut. Col., 16 Nov. 1858.
			Operations in Bohileund -	Sir C. Campbell	- ditto - 26 May 1858	
Captain D. C. Shute -	19th Bengal N. I. -	12 June 1837	Siege and capture of Delhi	Sir A. Wilson	Calcutta Gazette, 7 Nov. 1837	Major, London Gazette, 19 Jan. 1858.
				Sir H. Barnard	- ditto - 5 Dec. "	
				Major Gen. Read, Brig. Gen. Nicholson.	- ditto - "	
Brig. St. G. D. Showers	Bengal Infantry -	9 Jan. 1825	Siege of Delhi	Sir A. Wilson	Calcutta Gaz., 7 Nov., 5 Dec. 1857	C. B., London Gazette, 22 Jan. 1858.
			Operations in Districts west of	Major Gen. Read	- ditto - 5 Dec. "	
			the Jumna.	Governor General	- ditto - 24 Dec. - "	
			Action at Dewsa -	Lord Clyde	- ditto - 12 March 1850	
			Action at Patun -	Governor General	- ditto - 13 July "	

NAMES and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Services for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bengal Army—continued.						
Lieut. Col. Thos. Seaton, C.B.	35th Bengal N. I.	4 Feb. 1823	Siege of Delhi	Sir A. Wilson	Calcutta Gazette, 7 Nov. 5 Dec. 1857.	K. C. B., London Gazette, 24 March 1858.
Lieut. T. H. Sibley	62d Bengal N. I.	9 Dec. 1843	Action near Bun-ke-goon Siege of Delhi	Brig. Showers Sir Colin Campbell Sir A. Wilson	- ditto - 5 Dec. 1857 - ditto - 17 Nov. 1858 Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 11 March 1859.
Assistant Surgeon D. Scott, M. D.	Bengal Medical Establishment.	20 Dec. 1845	Siege of Delhi	Sir A. Wilson	Calcutta Gazette, 7 Nov. 1857	
Major E. W. S. Scott	Bengal Artillery	12 Dec. 1828	Siege and storm of Delhi; Battle of Ghazee-ood-deen Nuggur.	Major Gaiskell Brigs. A. Wilson and Hope Grant.	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. "	Lieut. Colonel, London Gazette, 19 Jan. 1858.
Lieut. Philip Salkeld	Bengal Engineers	9 June 1848	Storm of Delhi	Col. Baird Smith and Colonel G. Campbell.	Calcutta Gazette, 7 Nov. 1857	Died of wounds.
Lieut. M. C. Sankey	Bengal Artillery	12 June 1846	Storm of Delhi Siege of Delhi	Brig. Hope Grant Brig. General Nicholson	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. "	
Capt. C. A. Sanford	3d Bengal Cavalry	2 Sept. 1850	Storm of Delhi Siege of Delhi Action at Narnool	Brig. Hope Grant Brig. Hope Showers Captain Caulfield	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. " - ditto - 16 Jan. 1858	Major, London Gazette, 19 Jan. 1858. Deceased.
Captain C. F. Simpson	8th Bengal N. I.	11 Feb. 1845	Siege of Delhi	Brig. Showers	Calcutta Gazette, 5 Dec. 1857	
Capt. C. T. Stewart	Bengal Engineers	12 June 1846	Siege of Delhi	Major General Reed	Calcutta Gazette, 5 Dec. 1857	
Lieut. R. H. Shebbeare (afterwards Captain).	60th Bengal N. I.	29 Feb. 1844	Siege of Delhi	Major Reid	Calcutta Gazette, 5 Dec. 1857	V. C., London Gazette, 21 October 1859. Major, 21 September 1860. Killed at Lucknow
Capt. A. P. Simons	Bengal Artillery	11 June 1841	Defence of Lucknow	Brig. Inglis	Calcutta Gazette, 9 Dec. 1857	Killed at Lucknow.
Lieut. J. S. Shepherd	7th Bengal Cavalry	20 April 1849	Defence of Lucknow	Brig. Inglis	Calcutta Gazette, 9 Dec. 1857	
Captain J. W. Sanders	41st Bengal N. I.	11 June 1842	Defence of Lucknow	Brig. Inglis	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
Lieut. C. J. Salmon	7th Bengal Cavalry	20 April 1853	Second relief of Lucknow	Sir C. Campbell	Calcutta Gazette, 11 Dec. 1857	Died.
Lieut. P. Stewart	Bengal Engineers	14 June 1850	Second relief of Lucknow Capture of Lucknow	Sir C. Campbell - ditto -	Calcutta Gazette, 11 Dec. 1857 - ditto - 14 April 1858	Major, London Gazette, 11 March 1859.
Capt. J. A. Steel	17th Bengal N. I.	11 June 1842	Actions at Kodhosa and Chanda Operations of the Jounpore Field Force. Action near Daodpore Capture of the Fort of Rehora Action near Nanpara	Lieut. Col. Wroughton Brig. General Franks. Brig. A. Horsford Lieut. Col. M. Galway Brig. A. Horsford	Calcutta Gazette, 23 and 26 Dec. 1857. - ditto - 21 and 28 April 1858. - ditto - 24 Nov. 1858 - ditto - 8 Jan. 1859 - ditto - 8 June "	Major, London Gazette 29 July 1859.

Lieut. F. H. M. Sitwell	-	31st Bengal N. I.	-	20 Jan. 1851	Defence of Lucknow	-	Sir J. Outram Colonel R. Napier.	-	Calcutta Gazette, 23 Dec. 1857
Lieut. R. M. Sewell	-	71st Bengal N. I.	-	20 Dec. 1851	Defence of Lucknow	-	Sir J. Inglis	-	Governor General's letter, dated 6 March 1858.
Captain J. H. Smyth	-	Bengal Artillery	-	24 April 1832	Attack on Cawnpore by the Gwalior Mutineers.	-	Major-General Windham Sir Colin Campbell.	-	Calcutta Gazette, 24 Dec. 1857
Lieut. G. Stewart	-	17th Bengal N. I.	-	20 Sept. 1856	Operations in Rohilcund	-	Brig. Gen. R. Walpole Lord Clyde	-	- ditto - 2 Mar. 1859
Lt. Col. A. C. Spottiswoode	-	37th Bengal N. I.	-	25 Feb. 1824	First relief of Lucknow	-	Captain Barrow	-	Calcutta Gazette, 30 Dec. 1857
Capt. W. J. F. Stafford	-	36th Bengal N. I.	-	9 Sept. 1840	Action at Baree	-	Sir J. Hope Grant	-	- ditto - 26 May 1858
Lieut. Sir R. de L. St. George, Bart.	-	Bengal Artillery	-	13 June 1856	Action at Morar Mow	-	Colonel F. Eveleigh	-	- ditto - 22 Dec. "
Captain N. M. Storer	-	3d Bengal Europeans	-	27 Feb. 1841	Mutiny at Benares	-	Colonel Neill	-	London Gazette, 13 Oct. 1857
Lieut. E. Simeon	-	Bengal Artillery	-	13 Dec. 1845	Action at Namool	-	Captain Caulfield	-	Calcutta Gazette, 16 Jan. 1858
Lieut. W. Smith	-	58th Bengal N. I.	-	12 June 1846	Operations in Rohilcund	-	Sir C. Campbell	-	- ditto - 26 May "
Captain F. O. Salusbury	-	1st Bengal Fusiliers	-	9 June 1843	Siege of Delhi	-	Major Brind	-	Calcutta Gazette, 23 Jan. 1858
Assistant-Surgeon J. Squire	-	Bengal Medical Es- tablishment.	-	30 April 1845	Operations in the Allyghur Dis- trict.	-	Major G. J. Montgomery	-	Calcutta Gazette, 24 Mar. 1858
Captain J. F. Stafford	-	4th Bengal N. I.	-	5 Jan. 1845	Capture of Lucknow	-	Sir J. Outram Sir A. Wilson.	-	Calcutta Gazette, 14 April 1858
Lieut. M. K. St. John	-	49th Bengal N. I.	-	1 March 1852	Operations of Jounpore Field Force.	-	Brig. General Franks	-	- ditto - 28 "
Cornet J. Scott	-	Bengal Yeomanry Cavalry.	-	5 Oct. 1857	Operations in Behar	-	Brigadier J. Douglas	-	- ditto - 5 Jan. 1859
Captain R. G. Simeon	-	10th Bengal Cavalry	-	16 Oct. 1839	Capture of Lucknow	-	Sir E. Lugard	-	Calcutta Gazette, 14 April 1858
					Operations of the Jounpore Field Force.	-	Brigadier General Franks	-	- ditto - 21 "
					Capture of Lucknow	-	Brig. General R. Walpole	-	Calcutta Gazette, 14 April 1858
					Operations of the Jounpore Field Force.	-	Brigadier General Franks	-	Calcutta Gazette, 21 April 1858
					Action at Khankhar	-	Brigadier T. Seaton	-	Calcutta Gazette, 1 May 1858
					Operations on the Nepal Frontier.	-	Colonel R. D. Kelly	-	- ditto - 23 April 1859
					Operations in the Nepal Hills	-	Lord Clyde.	-	- ditto - 4 May "
					Action at Khankhar	-	Colonel R. D. Kelly.	-	
					Action near Jahmonlee	-	Brigadier T. Seaton	-	Calcutta Gazette, 1 May 1858
					Action at Kukerowlee	-	Colonel Rowcroft	-	Calcutta Gazette, 5 May 1858
					Operations in Rohilcund	-	Colonel H. R. Jones	-	Calcutta Gazette, 26 May 1858
						-	Sir Colin Campbell	-	- ditto - "

NAMES and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bengal Army—continued.						
Lieut. F. W. Stubbs -	Bengal Artillery -	11 June 1847	Relief of Shahjehanpore Operations of the Shahjehan- pore Field Force. Action at Mittoulee	Brig. Gen. J. Jones - - ditto - Brig. Taylor. Brig. C. Troup -	Calcutta Gazette, 2 June 1858 - ditto - 21 July " - ditto - 22 Dec. "	
Captain A. S. Smith -	24th Bengal N. I. -	3 March 1842	Action near Nuggreenah - Action near Bareilly -	Brig. J. Coke - Brig. Gen. J. Jones -	Calcutta Gazette, 2 June 1858 - ditto - 5 "	Major, London Gazette, 29 July 1859.
Captain S. Stallard -	Bengal Artillery -	11 Dec. 1841	Eusuffzie Campaign -	Sir Sydney Cotton -	Calcutta Gazette, 16 June 1858	
Lieut. J. L. Savers -	37th Bengal N. I. -	20 Jan. 1849	Action near Kurnaipore - Action at Sahad - Action at Tola Kanjharan -	Lieut. G. H. M. Aynsley Major W. Davis - Captain G. T. Hilliard	Calcutta Gazette, 10 July 1858 - ditto - 6 Oct. 1858 - ditto - 19 Jan. 1859	
Lieut. J. P. Sherriff -	35th Bengal N. I. -	20 Jan. 1851	Operations of the Mynpoorie Movable Column.	Colonel W. Riddell -	Calcutta Gazette, 14 July 1858	
Lieut. C. F. Sharpe -	72d Bengal N. I. -	20 Dec. 1850	Operations of the Mynpoorie Movable Column.	Colonel W. Riddell -	Calcutta Gazette, 14 July 1858	
Lieut. A. Swinton -	Bengal Artillery -	12 June 1857	Action at Kintoor -	Major A. Hume -	Calcutta Gazette, 1 Dec. 1858	
Captain F. H. Smith -	34th Bengal N. I. -	2 April 1841	Action at Ranode -	Sir Robert Napier -	Calcutta Gazette, 16 Feb. 1859	
Assist. Surg. D. B. Smith -	Bengal Medical Establishment.	28 Nov. 1855	Operations in Rohilound -	Brig. Gen. R. Walpole -	Calcutta Gazette, 2 Mar. 1859	
Captain R. C. Stevenson -	3d Bengal European Regiment.	8 March 1838	Action at Dewsa -	Brig. Showers -	Calcutta Gazette, 12 Mar. 1859	
Lieut. R. Stainforth -	56th Bengal N. I. -	20 June 1857	Action near Toolseepore -	Brig. A. Horsford -	Calcutta Gazette, 27 April 1859	
Lieut. R. G. Sandeman -	14th Bengal N. I. -	8 Feb. 1856	Operations in the Trans-Gogra Districts of Oude.	Lieut. Col. J. P. B. Walker - Captain L. B. Smith.	Calcutta Gazette, 25 May 1859	
Captain A. Taylor -	Bengal Engineers -	9 June 1843	Siege and capture of Delhi - Capture of Lucknow -	Sir A. Wilson - Lieut. Col. Baird Smith. Brig. R. Napier - Sir E. Lugard.	Calcutta Gazette, 7 Nov. 1857 - ditto - 14 April 1858	Major, London Gazette, 19 Jan. 1853. Lieut.-Col., 20 July 1858, C. B., 16 Nov. 1858.
Lieut. Col. W. B. Thompson	13th Bengal N. I. -	19 May 1827	Siege of Delhi -	Sir A. Wilson - Major Gen. Read -	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. "	C. B., London Gazette, 18 June 1858.

Superintending Surgeon E. Trifon.	Medical Establishment.	4 Dec. 1825	Siege of Delhi	Sir A. Wilson Major General Reed	-	Calcutta Gazette, 7 Nov. 1857 - ditto - 5 Dec. "	C. B., London Gazette, 22 Jan. 1858.
Major Frank Turner	Bengal Artillery	20 Dec. 1830	Siege and capture of Delhi Battle of Ghazee-ood-deen- Nugur.	Major Gaitskell - Brig. A. Wilson. Brigadier Showers.	-	Calcutta Gazette, 7 Nov., 5 Dec. 1857	Lieut. Col., London Ga- zette, 19 Jan. 1858. C. B., 24 March 1858. Colonel, 1 June "
			Second relief of Lucknow Battle of Bolundshur, and Action before Agra.	Sir C. Campbell Colonel Greathed Colonel H. Cotton.	-	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. "	
			Attack on Cawnpore by the Gwalior Mutineers.	Sir C. Campbell.	-		
			Capture of Meerangunge.	Sir J. Hope Grant	-	- ditto - 24 Mar. 1858	
			Capture of Lucknow	Sir J. Outram, Sir A. Wilson	-	- ditto - 14 April "	
Major H. Tombs	Bengal Artillery	11 June 1841	Siege and Capture of Delhi	Major Gaitskell - Lieut.-Col. Baird Smith Brigadier Hope Grant Sir H. Barnard, Maj. Gen. Reid Lieut. Col. M. McKenzie, Brigadier A. Wilson. Brig. Gen. Nicholson. Sir A. Wilson, Brigadier W. Campbell.	-	Calcutta Gazette, 7 Nov. 1857 - ditto - 7 Nov. " - ditto - 7 Nov. " - ditto - 5 Dec. " - ditto - 5 Dec. " - ditto - 14 April 1858	Lieut. Col., London Ga- zette, 19 Jan. 1858. C. B., London Gazette, 22 Jan. 1858. V. C., 27 April 1858. Colonel, 20 July 1858.
			Capture of Lucknow	Brig. Gen. R. Walpole Brig. Gen. Walpole Sir C. Campbell Brig. Gen. J. Jones Brig. Gen. J. Jones and Bri- gadier Taylor.	-	- ditto - 5 May " - ditto - 8 May " - ditto - 26 May " - ditto - 30 June " - ditto - 21 July "	
Lieutenant G. B. Traill	Bengal Artillery	9 Dec. 1852	Storm of Delhi	Major Gaitskell	-	Calcutta Gazette, 7 Nov. 1857	
Lieutenant F. L. Tandy	Bengal Engineers	9 Dec. 1853	Storm of Delhi	Lieut. Col. Baird Smith	-	Calcutta Gazette, 7 Nov. 1857	Killed.
Lieutenant G. C. Thompson	51st Bengal N. I.	19 July 1851	Siege of Delhi Operations in Rohileund	Brigadier Showers Sir C. Campbell	-	Calcutta Gazette, 5 Dec. 1857 - ditto - 26 May 1858	
Captain H. Le P. Trench	35th Bengal N. I.	17 Sept. 1840	Siege of Delhi	Brig. Gen. Nicholson	-	Calcutta Gazette, 5 Dec. 1857	Major, London Gazette, 18 Sept. 1860.
Lieutenant A. Tulloch	58th Bengal N. I.	11 Jan. 1848	Defence of Lucknow Capture of Lucknow	Brigadier Inglis - Lieut. G. Hutchinson - Sir J. Outram - Brigadier R. Napier.	-	Calcutta Gazette, 9 Dec. 1857 - ditto - 23 Dec. " - ditto - 14 April 1858	
Lieutenant A. S. Thain	13th Bengal N. I.	20 Feb. 1854	Defence of Lucknow	Sir J. Inglis	-	Letter from Governor General, dated 5 March 1858.	
Lieutenant L. F. C. Thomas	Bengal Artillery	12 June 1846	Defence of Lucknow	Brigadier Inglis	-	Calcutta Gazette, 9 Dec. 1857	

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service during the Rebellion in India—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Services for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bengal Army—continued.						
Captain Tulloch -	39th Bengal N. I. -	11 June 1838	Defence of Lucknow -	Brig. Inglis -	Calcutta Gazette, 12 Dec. 1857	
Captain R. L. Thompson -	10th Bengal N. I. -	18 Sept. 1840	First relief of Lucknow -	Captain Barrow -	Calcutta Gazette, 30 Dec. 1857	Major, London Gazette, 20 July 1858.
Lieut. Col. J. M. B. F. Tytler.	37th Bengal N. I. -	17 Feb. 1841	Actions at Futtehpoore and Cawnpoore.	Brig. Gen. Havelock -	London Gazette, 13 Oct. 1857	Colonel, London Gazette, 19 Jan. 1858. C. B. London Gazette, 22 Jan. 1858.
Assist. Surg. J. H. Thornton	Medical Establishment.	9 Jan. 1856	Action near Arrah -	Captain L'Estrange -	London Gazette, 13 Oct. 1857	
Lieut. J. H. Tytler -	66th Bengal N. I. -	10 Dec. 1844	Action at Churpoorah -	Colonel M'Cousland -	Calcutta Gazette, 10 Mar. 1858	V. C. London Gazette, 24 August 1858.
Lieut. J. F. Tennant -	Bengal Engineers -	10 June 1847	Capture of Lucknow -	Sir J. Outram -	Calcutta Gazette, 14 April 1858	Major, London Gazette, 11 March 1859.
Lieut. C. N. Tucker -	8th Bengal Cavalry	20 Sept. 1850	Operations of the Jounpore Field Force.	Brig. General Franks -	Calcutta Gazette, 28 April 1858	
Lieut. J. A. Tyler -	20th Bengal N. I. -	20 Dec. 1849	Action near Nuggreenah - Ditto - Bareilly - Operations of the Shahjehanpore Field Force.	Brig. Gen. J. Jones - - ditto - - ditto -	Calcutta Gazette, 2 June 1858 - ditto 5 " - ditto 21 July "	
Lieut. F. S. Taylor -	Bengal Engineers -	10 June 1847	Eusuffzie Campaign -	Sir Sydney Cotton -	Calcutta Gazette, 16 June 1858	
Lieut. E. Tierney -	Bengal Artillery -	11 Dec. 1849	Eusuffzie Campaign -	Sir Sydney Cotton -	Calcutta Gazette, 16 June 1858	
Captain A. D. Turnbull -	Bengal Engineers -	12 June 1837	Capture of the Fort of Powrie Capture of Calpee -	Sir Robert Napier Sir Hugh Rose - Lieut. Col. G. V. Maxwell.	Calcutta Gazette, 6 Oct. 1858 - ditto 2 Mar. 1859	
Lieut. F. Thompson -	67th Bengal N. I. -	12 Dec. 1849	Action near Daodpore -	Brig. A. Horsford -	Calcutta Gazette, 24 Nov. 1858	
Lieut. C. S. S. Taylor -	Bengal Artillery -	8 June 1854	Action at Mehndi -	Lieut. Col. J. Brind -	Calcutta Gazette, 29 Dec. 1858	
Brigadier Colin Troup -	Bengal Infantry -	16 July 1820	Oude Campaign -	Lord Clyde -	Calcutta Gazette, 26 Jan. 1859	
Captain J. S. D. Tulloch -	17th Bengal N. I. -	7 Nov. 1832	Operations in the Kymore Hills	Brig. J. Douglas -	Calcutta Gazette, 5 Feb. 1859	

Captain H. J. Templer	5th Bengal European Regiment.	10 July 1843	Action at Ranode	-	Sir Robert Napier	-	Calcutta Gazette, 16 Feb. 1859	
Captain A. H. Ternan	3d Bengal N. I.	24 Jan. 1839	Capture of Calpee	-	Sir Hugh Rose	-	Calcutta Gazette, 2 Mar. 1859	
Lieut. Vere	Agra Militia Cavalry.	-	Operations at Agra	-	Colonel H. Cotton	-	Calcutta Gazette, 24 Dec. 1857	
Major J. L. Vaughan	21st Bengal N. I.	12 Oct. 1840	Action near Nawabgunge Passage of the Goontee	-	Sir J. Hope Grant	-	Calcutta Gazette, 10 July 1858	Lieut. Col. London Gazette, 29 July 1859.
			Action at Sakta Ghât	-	- ditto	-	- ditto - 13 Oct. "	
			Action near Musha	-	Brig. A. Horsford	-	- ditto - 16 Mar. 1859	
				-	Colonel H. Holdich	-	- ditto - 27 July "	
Ensign W. H. Unwin	56th Bengal N. I.	20 Dec. 1857	Action near Bulapoor	-	Lieut. Col. G. Gordon	-	Calcutta Gazette, 11 June 1859	
Brig. Gen. A. Wilson	Bengal Artillery	24 April 1819	Siege and Capture of Delhi	-	Sir C. Campbell	-	Calcutta Gazette, 9 Oct.	C. B. and K. C. B., London Gazette, 17 Nov. 1857.
			Capture of Lucknow	-	Sir H. Barnard	-	- ditto - 5 Dec.	Baronet, 27 Nov. 1857
				-	Sir C. Campbell	-	- ditto - 14 April 1858	Major General, 1 Dec. 1857.
Captain H. M. Wilson	8th Bengal N. I.	6 July 1839	Siege and Capture of Delhi Operations at Agra	-	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 16 Nov. 1858.
				-	Colonel H. Cotton	-	- ditto - 24 Dec. "	
Lieut. W. G. Waterfield	23d Bengal N. I.	3 Oct. 1852	Siege and Capture of Delhi	-	Sir A. Wilson	-	Calcutta Gazette, 7 Nov. 1857	
Lieut. W. Wilson	Bengal Artillery	10 Dec. 1847	Siege and Storm of Delhi	-	Major Gaitskell	-	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 11 March 1859.
				-	Brig. Hope Grant	-	- ditto - 7 Nov "	
				-	Major Tombs; Brig. Gen. Nicholson.	-	- ditto - 5 Dec. "	
			Operations of the Shahjehanpore Field Force.	-	Major Brind	-	- ditto - 13 Feb. 1858	
				-	Brig. Gen. J. Jones	-	- ditto - 21 July "	
Captain John Ward	1st Bengal N. I.	26 Jan. 1840	Siege of Delhi	-	Lieut. Hodson	-	Calcutta Gazette, 5 Dec. 1857	
Lieut. W. H. Wise	64th Bengal N. I.	20 Jan. 1848	Siege of Delhi	-	Lieut. Hodson	-	Calcutta Gazette, 5 Dec. 1857	
Captain T. F. Wilson	13th Bengal N. I.	24 April 1833	Defence of Lucknow	-	Brig. Inglis	-	Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 24 March 1858.
				-		-		C. B., 22 March 1859.
Lieut. J. H. Worsley	71st Bengal N. I.	10 July 1854	Defence of Lucknow Action at Jamo	-	Brig. Inglis	-	Calcutta Gazette, 9 Dec. 1857	
				-	Brig. G. R. Barker	-	- ditto - 27 Nov. 1858	

Names and Rank of all Officers who Served in the Expedition in Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bengal Army—continued.						
Lieutenant A. C. Warner	7th Bengal Cavalry	4 Oct. 1853	Defence of Lucknow - Capture of Lucknow -	Brigadier Inglis Sir J. Outram - Brig. Gen. R. Walpole. - ditto - - ditto - Sir C. Campbell -	Calcutta Gaz., 9 and 23 Dec. 1857 Calcutta Gazette, 14 Apr. 1858 - ditto - 5 May " - ditto - 8 May " - ditto - 26 May " Calcutta Gazette, 9 Dec. 1857	Major, London Gazette, 13 January 1859.
Ensign E. B. Ward	48th Bengal N. I.	14 June 1856	Capture of the Fort of Rooya - Action at Allahgunge - Operations in Rohicund -	Brigadier Inglis		
Lieut. E. W. E. Walker	Bengal Artillery	9 Dec. 1844	Defence of Lucknow - Second Relief of Lucknow -	Sir C. Campbell	Calcutta Gazette, 11 Dec. 1857	Major, London Gazette, 11 March 1859.
Lieutenant G. E. Watson	Bengal Engineers	11 Dec. 1846	Second Relief of Lucknow - Capture of Lucknow - Action at Koorsee -	Sir C. Campbell Sir J. Outram - Sir J. Hope Grant -	Calcutta Gazette, 11 Dec. 1857 - ditto - 14 Apr. 1858 - ditto - 21 Apr. "	Major, London Gazette, 11 March 1859.
Capt. and Honorary Lieut.- Col. F. T. Wroughton.	8th Bengal N. I.	18 Feb. 1838	Actions at Kotloosa and Chanda Operations of the Jounpore Field Force.	Government of India - Brig. Gen. Franks -	Calcutta Gaz., 23 and 26 Dec. 1857 Calcutta Gaz., 21 and 28 Apr. 1858	Major, London Gazette, 29 July 1859.
Lieutenant E. J. Wild	40th Bengal N. I.	13 June 1846	First Relief of Lucknow - Action near Arrah -	Captain Barrow Captain L'Estrange -	Calcutta Gazette, 30 Dec. 1857 London Gazette, 13 Oct. "	
Ensign F. H. Woodgate	11th Bengal N. I.	20 Feb. 1857	First Relief of Lucknow - Action near Rudowlie - Action at Kintore -	Captain Barrow Lieut. F. E. A. Chamier Major A. Hume -	Calcutta Gazette, 30 Dec. 1857 - ditto - 13 Oct. 1858 - ditto - 1 Dec. "	
Captain C. S. Weston	36th Bengal N. I.	29 Aug. 1840	Operations of the Sarun Field Force. Capture of Chandepore -	Colonel Rowcroft Brig. Gen. M'Gregor Captain Sotheby, R.N. -	Calcutta Gazette, 13 Jan. 1858 - ditto - 17 Mar. "	Major, London Gazette, 16 November 1859.
Lieut. H. C. E. Ward	5th Bengal N. I.	20 April 1855	Action at Narnool - Siege of Delhi -	Captain Caulfield Major Brind -	Calcutta Gazette, 16 Jan. 1858 - ditto - 23 Jan. "	
Lieutenant Wallace	1st Bengal Fusiliers	9 Dec. 1854	Action at Narnool -	Captain Caulfield	Calcutta Gazette, 16 Jan. 1858	
Captain C. Warde	68th Bengal N. I.	10 June 1843	Action at Churpoorah - Action at Mittoulce -	Colonel M'Causland Brigadier C. Irup -	Calcutta Gazette, 10 Mar. 1858 - ditto - 22 Dec. "	Major, London Gazette, 29 July 1859.
Lieutenant O. Wilkinson (afterwards Captain.)	10th Bengal Cavalry	27 Jan. 1844	Capture of Meangunge - Operations in Behar - Operations in the Kymore Hills -	Sir J. Hope Grant Brigadier J. Douglas - ditto -	Calcutta Gazette, 24 Mar. 1858 - ditto - 5 Jan. 1859 - ditto - 6 Feb. "	Major, London Gazette, 11 March 1859.
Captain G. R. Weston	65th Bengal N. I.	10 Dec. 1839	Capture of Lucknow -	Sir J. Outram -	Calcutta Gazette, 14 Apr. 1858	Major, London Gazette, 19 July 1859.
Captain F. Wale	48th Bengal N. I.	11 June 1840	Capture of Lucknow -	Brigadier W. Campbell	Calcutta Gazette, 14 Apr. 1858	Killed.

Assist. Surg. T. P. Wright	Bengal Medical Establishment.	20 Feb. 1856	Operations of the Jounpore Field Force.	Brig. Gen. Franks	-	Calcutta Gazette, 21 Apr. 1858
Lieut. H. R. Wroughton	40th Bengal N. I.	20 Jan. 1845	Operations of the Jounpore Field Force.	Brig. Gen. Franks	-	Calcutta Gazette, 28 Apr. 1858
Lieutenant D. J. Welsh	Bengal Artillery	13 June 1851	Action near Arowlia	Colonel E. Milman	-	Calcutta Gazette, 28 Apr. 1858
Lieutenant S. G. Warde	11th Bengal N. I.	12 June 1853	Action at Sarsaie	Colonel J. Byng	-	- ditto - 21 July "
Lieut. E. H. Woodcock	55th Bengal N. I.	1 Mar. 1847	Action at Kukerowlee	Colonel H. R. Jones	-	Calcutta Gazette, 26 May 1858
Lieutenant J. Williamson	49th Bengal N. I.	20 Jan. 1845	Operations in Rohileund	Sir C. Campbell.	-	Calcutta Gazette, 16 June 1858
Captain T. Wright	46th Bengal N. I.	8 Jan. 1842	Action near Ghurrah	Major W. Middleton	-	Calcutta Gazette, 16 June 1858
Lieutenant M. J. White	26th Bengal N. I.	3 Dec. 1844	Eusuffzie Campaign	Sir Sydney Cotton	-	Calcutta Gazette, 16 June 1858
Lieut. G. R. Westmacott	23d Bengal N. I.	20 Jan. 1850	Eusuffzie Campaign	Sir Sydney Cotton	-	Calcutta Gazette, 16 June 1858
Colonel J. Welchman	1st Bengal Fusiliers	16 Jan. 1821	Operations in Bundelcund	Lord Clyde	-	- ditto - 20 Apr. 1859
Lieutenant T. J. Watson	46th Bengal N. I.	20 Feb. 1851	Action at Meriahdo	Major General Whitlock	-	- ditto - 1 June "
Lieutenant A. J. Wake	Bengal Artillery	9 Dec. 1854	Eusuffzie Campaign	Sir Sydney Cotton	-	Calcutta Gazette, 16 June 1858
Lieut. H. de G. Warter	Bengal Artillery	12 June 1857	Operations before Calpee	Major W. A. Orr	-	Calcutta Gazette, 28 July 1858
Assist. Surg. J. B. White	Bengal Medical Establishment.	23 July 1858	Action at Belowah	- ditto	-	- ditto - 4 Aug. "
Brigadier F. Wheeler	Bengal Cavalry	30 Jan. 1821	Capture of Kooneh	- ditto	-	- ditto - 11 Aug. "
Captain C. R. Wriford	1st Bengal Fusiliers	1 Jan. 1844	Capture of Rathghur	Sir Hugh Rose	-	- ditto - 28 Sept. 1859
Captain T. Wheeler	1st Bengal Fusiliers	10 Dec. 1844	Siege of Delhi	Sir A. Wilson	-	Governor General's letter, dated 5 March 1858.
Captain J. Young	Bengal Artillery	11 June 1839	Action near Daodpore	Brigadier A. Horsford	-	Calcutta Gazette, 24 Nov. 1858
Lieut.-Col. K. Young	50th Bengal N. I.	16 Jan. 1824	Action near Jugdespore	Lieut. Col. Sir W. Russell	-	- ditto - 12 Jan. 1859
			Action at Mittonlee	Brigadier C. Troup	-	Calcutta Gazette, 22 Dec. 1858
			Action at Mehndi	Lieut. Col. J. Brind	-	Calcutta Gazette, 29 Dec. 1858
			Operations in Assam	Lieut. Col. S. F. Hannay	-	Calcutta Gazette, 11 May 1859
			Action near Oodeypore	Major General Whitlock	-	Calcutta Gazette, 25 May 1859
			Siege of Delhi	Sir A. Wilson	-	Letter from Governor General, dated 5 March 1858.
			Oude Campaign	Commander in Chief	-	Major, 19 January 1858.
			Siege of Delhi	Sir A. Wilson	-	Major, London Gazette, 29 July 1859.
			Siege and Capture of Delhi	Sir A. Wilson	-	Major, London Gazette, 19 January 1858.
			Capture of Lucknow	Sir H. Barnard	-	C. B., London Gazette, 18 June 1858.
				Major General Reed	-	- ditto - 5 Dec. "
				Sir Colin Campbell	-	- ditto - 5 Dec. "
					-	- ditto - 14 Apr. 1858

C. B., London Gazette,
22 January 1858.

Major, 19 January 1858.

Major, London Gazette,
29 July 1859.

Major, London Gazette,
19 January 1858.

C. B., London Gazette,
18 June 1858.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—*continued.*

OFFICERS OF THE MADRAS ARMY.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Captain H. D. Abbott	31st Madras N. I.	14 Feb. 1836	Operations near Mundisore - Action at the Pass of Mundinipore - Capture of Jhansi - Capture of Koonch - Capture of Gwalior - Capture of Calpee - Pursuit of rebels from Calpee - Action at Banda -	Major Orr - Sir Hugh Rose - - ditto - - ditto - Sir Robert Napier - Sir Hugh Rose - Major R. H. Gall. - Major General Whitlock -	Calcutta Gazette, 6 Feb. 1858 - ditto - 8 May " - ditto, 9 June & 14 July " - ditto - 11 Aug. " - ditto - 23 Feb. 1859 - ditto - 2 Mar. " Calcutta Gazette, 29 May 1858	Major, London Gazette, 16 November 1858. C. B. 22 March 1859.
Colonel E. Aphorp	Madras Infantry	13 Feb. 1821	Service with 1st Madras Fusiliers.	Commander in Chief -	Bengal Military Letter, No. 43, of 1859.	C. B., London Gazette, 16 November 1858.
Surgeon J. Arthur	Madras Medical Establishment.	14 Feb. 1836	Action at Banda	Brigadier W. H. Miller	Calcutta Gazette, 29 May 1858	Major, London Gazette, 24 March 1858.
Assistant Surgeon P. Allen	Madras Medical Establishment.	14 Oct. 1853	Defence of Lucknow	Sir J. Inglis	Governor General's Letter, dated 5 March 1858.	
Lieut. J. C. Anderson	Madras Engineers	9 Dec. 1842	Action near Kurnaipore	Lieut. Col. J. Whistler	Calcutta Gazette, 10 July 1858	
Lieut. G. H. M. Aynsley	6th Madras Cavalry	13 Sept. 1843	Action at Buxar Ghaut	Brigadier D. E. Wood.	Calcutta Gazette, 10 July 1858	
Assistant Surgeon H. Adam	Madras Medical Establishment.	4 Aug. 1855	Operations of the Nagpore Moveable Column.	Major R. S. Sullivan	Calcutta Gazette, 10 July 1858	
Lieut. D. D. Anderson	Madras Artillery	12 Dec. 1851	Action at Punwaree	Major General Whitlock	Calcutta Gazette, 9 Feb. 1859	
Lieutenant L. Bridge	Madras Artillery	11 Dec. 1845	Second relief of Lucknow - Attack on Cawnpore by the Gwalior mutineers.	Sir C. Campbell - - ditto -	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. "	Major, London Gazette, 29 July 1859.
Major A. J. M. Boileau	Madras Engineers	11 Dec. 1838	Action near Ghurrah	Major W. Middleton	- ditto - 16 June 1858	Lieut. Col., London Gaz., 28 January 1859.
Captain P. A. Brown	Madras Fusiliers	13 June 1846	Operations near Mundisore - Capture of Jhansi - Capture of Ratighur -	Brigadier C. S. Stuart - Sir Hugh Rose - - ditto -	Calcutta Gazette, 6 Feb. 1858 - ditto - 9 June " - ditto - 28 Sept. 1859	Major, London Gazette, 28 October 1859.
Captain W. R. Broome	49th Madras N. I.	20 Sept. 1840	Operations near Mundisore - Capture of Jhansi - Operations of the Azimghur Field Force.	Brigadier C. S. Stuart - Sir Hugh Rose - Brigadier J. Douglas -	Calcutta Gazette, 6 Feb. 1858 - ditto - 9 June " Calcutta Gazette, 19 May 1858	
Major De R. J. Brett	3d Madras Europeans.	6 May 1825	Action at Banda	Major General Whitlock	Calcutta Gazette, 29 May 1858	
Major J. L. Barrow	Madras Artillery	12 June 1829	Action at Banda	Major General Whitlock Brigadier W. H. Miller.	Calcutta Gazette, 29 May 1858	Lieut. Col., London Gaz., 29 July 1859.

Lieutenant F. O. Barrow -	5th Madras N. I. -	20 Dec. 1843	Action at Banda -	Major General Whitlock -	Calcutta Gazette, 29 May 1858	Lieut. Col., London Gaz., 4 May 1860.
Major E. Bice -	Madras Artillery -	16 June 1856	Action at Banda -	Brigadier W. H. Miller -	Calcutta Gazette, 29 May 1858	
Assistant Surgeon H. E. Busteed.	Madras Medical Establishment.	4 Aug. 1855	Action near Ghurrah -	Major W. Middleton -	Calcutta Gazette, 16 June 1858	
Colonel J. Byng -	Madras Cavalry -	13 Feb. 1851	Action at Sirsaie -	Brigadier F. Rowcroft -	Calcutta Gazette, 21 July 1858	C. B., London Gazette, 16 November 1858.
Assistant Surgeon G. A. Burr.	Madras Medical Establishment.	30 May 1855	Operations before Calpee Capture of Koonch -	Major W. A. Orr -	Calcutta Gazette, 28 July 1858	
Lieutenant R. S. Burge -	3d Madras European Regiment.	11 Jan. 1848	Action at Larcherra -	- ditto -	- 11 Aug. "	
Captain L. Barrow -	5th Madras Cavalry	10 April 1835	Actions at Futtchpore and (Cawnpore).	Lieut. Col. T. G. A. Oakes	Calcutta Gazette, 19 Jan. 1859	
			First relief of Lucknow -	Brig. Gen. Havelock -	London Gazette, 13 Oct. 1857	Major, London Gazette, 24 March 1858.
			Defence of Lucknow -	Governor General -	Calcutta Gazette, 30 Dec. "	C. B., 27 July 1858.
			Action at Jamo -	Sir J. Outram -	- ditto - 23 Dec. "	Lieut. Col., 29 July 1859.
			Oude Campaign -	Brigadier G. R. Barker	- ditto - 27 Nov. 1858	
			Pursuit and dispersion of rebels under Rao Sahib.	Lord Clyde	- ditto - 26 Jan. 1859	
Lieut. E. R. C. Bradford -	6th Madras Cavalry	13 Nov. 1853	Operations in the Baroda District.	Lieut. Col. G. W. T. Rich -	Calcutta Gazette, 21 May 1859	
Major J. Bates -	40th Madras N. I.	14 May 1824	Operations in the Sumbulpore District.	Brig. Gen. R. Napier -	- ditto - 16 July "	
Captain W. J. Bradford -	Madras Artillery -	13 June 1845	General service during the Mutiny.	Government of India -	Madras Military Letter, No. 166 of 1858.	
Captain C. W. Crump -	Madras Artillery -	8 Dec. 1843	Defence of Lucknow -	Commander in Chief -	Madras Military Letter, No. 122 A, of 1859.	
Lieutenant Chamier -	Madras Artillery -	11 June 1853	Attack on Cawnpore by the Gwalior mutineers.	Colonel Napier -	Calcutta Gazette, 23 Dec. 1857	Killed.
Brigadier M. Cartlew -	Madras Infantry -	13 Feb. 1821	Attack on Cawnpore by the Gwalior mutineers.	Major General Windham Major General Dupuis.	Calcutta Gazette, 24 Dec. 1857	
Major G. Cotter -	Madras Artillery -	15 May 1827	Operations of the Jounpore Field Force.	Major General Windham -	Calcutta Gazette, 24 Dec. 1857	
			Capture of Lucknow -	Brigadier General Franks -	Calcutta Gazette, 20 Feb. 1858	Lieut. Col., London Gaz., 20 July 1858.
			Operations of the Jounpore Field Force.	Sir A. Wilson -	- ditto - 14 April "	
			Operations of the Azimghur Field Force.	Brig. Gen. Franks -	- ditto - 28 April "	
			Capture of Lucknow -	Brigadier J. Douglas	- ditto - 19 May "	
Lieut. R. F. F. Campbell -	8th Madras Cavalry	26 June 1849	Capture of Lucknow -	Brigadier W. Campbell	Calcutta Gazette, 14 April 1858	
Lieut. J. P. Cosserat -	34th Madras N. I.	11 June 1842	Action at Koorsee -	Sir J. Hope Grant -	Calcutta Gazette, 14 April 1858	
			Action near Atrawlia -	- ditto -	- ditto - 21 April "	
Colonel B. W. Cumberlege	Madras Cavalry -	6 April 1830		Colonel E. Milman -	Calcutta Gazette, 28 April 1858	

NAMES and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Madras Army—continued.						
Brigadier T. D. Carpenter	Madras Infantry	6 April 1820	Action at Banda - Action at Kirwie -	Major General Whitlock - " ditto -	Calcutta Gazette, 29 May 1858 " ditto - 22 Sept. "	
Lieutenant H. Clerk	8th Madras N. I.	20 Jan. 1846	Operations of the Nagpore Moveable Column.	Major R. S. Sullivan -	Calcutta Gazette, 10 July 1858	
Major G. Carr	16th Madras N. I.	8 Jan. 1826	Action at Doonraon - Action near Bhojpore. Action at Keree -	Brigadier J. Douglas - Lord Clyde - Brigadier J. Douglas. Lieut. Col. H. F. Dunsford. Brigadier J. Douglas - Brigadier T. J. Fischer -	Calcutta Gazette, 18 Oct. 1858 " ditto - 1 Dec. " " ditto - 5 Jan. 1859 Calcutta Gazette, 27 Oct. 1858	Lieut. Col., London Gaz., 29 July 1859.
Captain G. J. Condy	27th Madras N. I.	20 Aug. 1840	Operations in Behar - Action at Bansee -	Brigadier F. Wheler - Brigadier F. Rowcroft -	Calcutta Gazette, 5 Jan. 1859 Calcutta Gazette, 26 Jan. 1859	Major, London Gaz. 29 July 1859.
Lieutenant C. R. Clemons	3d Madras European Regiment.	29 Dec. 1844	Action at Putna -	Brigadier F. Wheler -	Calcutta Gazette, 5 Jan. 1859	
Captain R. Cadell	Madras Artillery	11 June 1842	Action at Bururiah -	Brigadier F. Rowcroft -	Calcutta Gazette, 26 Jan. 1859	Major, London Gaz. 11 March 1859. Lieut. Col., 29 July 1859.
Captain H. M. Clogstoun	19th Madras N. I.	29 Aug. 1837	Action at Chichumba - Pursuit of Rebels from Hindee	Brigadier W. Hill - " ditto -	Calcutta Gazette, 12 Mar. 1859 " ditto - 7 May "	V. C., London Gaz., 21 Oct. 1859. Major, 13 March 1860.
Captain E. Clerk	4th Madras Cavalry	16 May 1844	Goruckpore (1858) -	Commander-in-Chief -	Bengal Military Letter, No. 43, of 1859.	Major, London Gaz., 29 July 1859.
Lieutenant C. Clerk	2d Madras Cavalry	20 Oct. 1850	Persian Campaign -	Sir J. Outram -	Bombay Military Letter, No. 23, of 1859.	
Surgeon W. G. Davidson	Madras Medical Establishment.	1 April 1829	Action at Banda - Action at Punwaree -	Major General Whitlock - " ditto -	Calcutta Gazette, 29 May 1858 " ditto - 9 Feb. 1859	
Assist. Surgeon G. Dunman	Madras Medical Establishment.	24 Jan. 1855	Action at Banda -	Brigadier W. H. Miller -	Calcutta Gazette, 29 May 1858	
Lieutenant E. W. Dunn	43d Madras N. I.	8 Dec. 1843	Capture of Jhansi - Operations before Calpee Action at Belowah - Capture of Koonch -	Sir Hugh Rose - Major W. A. Orr - " ditto - " ditto -	Calcutta Gazette, 9 June 1858 " ditto - 28 July " " ditto - 4 Aug. " " ditto - 11 Aug. "	
Captain W. J. Deveton	36th Madras N. I.	3 Aug. 1839	Action near Ghurrah -	Major W. Middleton -	Calcutta Gazette, 16 June 1858	

Lieutenant P. H. Dun	33d Madras N. I.	13 Dec. 1845	Operations of the Nagpore Moveable Column.	Colonel John Millar	Calcutta Gazette, 10 July 1858
Lieutenant H. C. Dowker	22d Madras N. I.	10 June 1848	Operations before Calpee Action at Belowah	Major W. A. Orr	Calcutta Gazette, 28 July 1858
Captain C. H. Drury	27th Madras N. I.	12 Dec. 1840	Capture of Koonch Pursuit of Rebels from Calpee	- ditto -	- ditto - 4 Aug. "
Captain J. S. Douglas	4th Madras Cavalry	2 Feb. 1842	Action at Bansee	Major R. H. Gall	- ditto - 11 Aug. "
Captain C. Dysart	3d Madras Euro- pean Regiment.	8 Dec. 1837	Action at Kerree	Brigadier T. J. Fischer	Calcutta Gazette, 27 Oct. 1858
Captain W. F. Eden	1st Madras N. I.	11 June 1833	Action at Banda	Brigadier J. Douglas Major G. Carr.	Calcutta Gazette, 1 Dec. 1858
Assistant Surgeon W. C. Elliot.	Madras Medical Establishment.	4 Aug. 1856	Action at Sauganeer	Major General Whitlock	Killed.
Captain J. H. Elwya	Madras Artillery	11 June 1841	Operations in Behar	Major General Roberts	Bengal Military Letter, No. 51, of 1859.
Captain J. C. C. Fraser	Madras Fusileers	11 June 1842	Operations in Sumbulpore Dis- trict.	Brigadier J. Douglas	Calcutta Gazette, 30 Oct. 1858
Lieutenant H. Fraser	46th Madras N. I.	20 Jan. 1847	Action at Deeragunge	Government of India	Calcutta Gazette, 5 Jan. 1859
Lieutenant F. R. Fox	14th Madras N. I.	11 June 1853	Operations near Mundisore Action at Belowah	Colonel Neill	Madras Military Letter, No. 166, of 1858.
Lieutenant J. R. Fairlie	6th Madras Cavalry	20 April 1846	Capture of Koonch Action at the Betwa	Major W. A. Orr	London Gazette, 13 Oct. 1857
Lieutenant A. J. Freese	6th Madras Cavalry	24 June 1854	Operations before Calpee	- ditto -	Calcutta Gazette, 6 Feb. 1858
Brigadier T. J. Fischer	27th Madras N. I.	14 Sept. 1834	Action at the Betwa	- ditto -	- ditto - 28 July "
Major J. Fowler	8th Madras Cavalry	25 Aug. 1831	Action at Sirsaie	Colonel J. Byng	- ditto - 4 Aug. "
Lieutenant W. Fane	11th Madras N. I.	21 June 1845	Action at Debreheah	Sir Hugh Rose	- ditto - 11 Aug. "
Major M. Galwey	1st Madras Fusiliers	6 Sept. 1836	Action at Patun	Sir Hugh Rose	- ditto - 23 Feb. 1859
Captain E. L. Grant	Madras Fusiliers	11 June 1841	First relief of Lucknow Defence of Lucknow	Captain F. T. Garrard	Calcutta Gazette, 9 June 1858
			Passage of the Goomtee Action near Doodpore	Brigadier F. Rowcroft	- ditto - 23 Feb. 1859
			Defence of Lucknow	Lord Clyde	Calcutta Gazette, 21 July 1858
			First relief of Lucknow	Brigadier J. Douglas	Calcutta Gazette, 25 Aug. 1858
				Brigadier J. Douglas	Calcutta Gazette, 27 Oct. 1858
				Brigadier J. Douglas	- ditto - 26 Jan. 1859
				Brigadier J. Douglas	Calcutta Gazette, 5 Jan. 1859
				Brigadier J. Douglas	Calcutta Gazette, 13 July 1859
				Brigadier J. Douglas	Calcutta Gazette, 28 July 1858
				Brigadier J. Douglas	- ditto - 23 Dec. 1857
				Brigadier J. Douglas	- ditto - 13 Oct. 1858
				Brigadier J. Douglas	- ditto - 24 Nov. "
				Brigadier J. Douglas	Calcutta Gazette, 23 Dec. 1857
				Brigadier J. Douglas	- ditto - 30 Dec. "
				Brigadier J. Douglas	Lieut. Col., London Gaz., 24 March 1858.
				Brigadier J. Douglas	C. B., 27 July 1858.
				Brigadier J. Douglas	Major, London Gaz., 24 March 1858.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Madras Army—continued.						
Lieutenant J. A. Grant	3d Madras European Regiment.	31 Mar. 1843	First Relief of Lucknow	Captain Barrow	Calcutta Gazette, 30 Dec. 1857	Dead.
Lieutenant G. F. Gosling	Madras Fusiliers	3 Mar. 1847	Mutiny at Benares	Colonel Neill	London Gazette, 13 Oct. 1857	
Lieut. H. J. G. Gordon	Madras Engineers	9 Dec. 1854	Operations near Mundisore Capture of Gwalior	Brigadier C. S. Stewart Sir Robert Napier	Calcutta Gazette, 6 Feb. 1858 ditto 23 Feb. 1859	
Captain F. T. Garrard	27th Madras, N. I.	11 Dec. 1840	Action at Debreheah Action at Amorha	Brigadier F. Rowcroft ditto	Calcutta Gazette, 25 Aug. 1853 ditto 1 Dec. "	
Major F. Gottreaux	1st Madras N. I.	8 Jan. 1826	Action at Kirwie	Brigadier T. D. Carpenter	Calcutta Gazette, 22 Sept. 1858	
Ensign D. Graham	3d Madras European Regiment.	12 Dec. 1856	Action at Meriahdo	Captain T. Wright	Calcutta Gazette, 1 June 1859	
Ensign H. M. Gosling	50th Madras N. I.	20 Feb. 1857	Action at Punwaree	Major General Whitlock	Calcutta Gazette, 9 Feb. 1859	
Lieutenant W. Hargood	Madras Fusiliers	4 Feb. 1854	Defence of Lucknow	Sir James Outram Sir H. Havelock.	Calcutta Gazette, 23 Dec. 1857	
Captain W. J. Hare	41st Madras N. I.	26 Aug. 1836	First Relief of Lucknow Capture of Lucknow	Sir J. Outram ditto	ditto 30 Dec. " ditto 14 Apr. 1858	
Lieutenant E. P. Homan	50th Madras N. I.	20 Oct. 1855	Capture of Garakota	Sir Hugh Rose	Calcutta Gazette, 28 April 1858	
Major R. Hamilton	1st Madras N. I.	6 Aug. 1828	Action at Banda Action at Punwaree	Major General Whitlock ditto	Calcutta Gazette, 29 May 1858 ditto 9 Feb. 1859	Lieut. Col. London Gaz., 16 Nov. 1858.
Captain G. B. B. Holmes	Madras Artillery	11 Dec. 1841	Action at Banda	Major General Whitlock	Calcutta Gazette, 29 May 1858	
Lieut. R. G. F. Henegan	Madras Artillery	13 June 1845	Action at Banda Action at Punwaree Action at Kente	Brigadier W. H. Miller Major General Whitlock Brigadier P. P. Faddy	Calcutta Gazette, 29 May 1858 ditto 9 Feb. 1859 ditto 20 April "	
Captain C. H. Harrison	Madras Artillery	11 June 1841	Action at Banda Action at Punwaree Action at Kente	Brigadier W. H. Miller Major General Whitlock Brigadier P. P. Faddy	Calcutta Gazette, 29 May 1858 ditto 9 Feb. 1859 ditto 20 April "	Major, London Gazette, 29 July 1859.
Captain G. Hare	20th Madras N. I.	20 Jan. 1839	Capture of Jhansi Action near Jhansi Operations before Calpee Capture of Kooneh Capture of Calpee Capture of Rathghur	Sir Hugh Rose ditto Major W. A. Orr ditto Sir Hugh Rose ditto	Calcutta Gazette, 9 June 1858 ditto 14 July " ditto 28 July " ditto 11 Aug. " ditto 2 Mar. 1859 ditto 28 Sept. "	Major, London Gazette, 16 Nov. 1858. C. B., 22 March 1859. Murdered.

Captain G. A. Harrison	38d Madras N. I.	8 July 1845	Operations of the Nagpore moveable Column.	Colonel John Millar	-	Calcutta Gazette, 10 July 1858	Lieut. Col., London Gaz., 7 Oct. 1859.
Major J. E. Hughes	47th Madras N. I.	8 Jan. 1826	Capture of the Fort of Copal	Lieut. Col. C. Davidson	-	Calcutta Gazette, 14 July 1858	Lieut. Col., London Gaz., 29 July 1859.
Major D. Hodson	3d Madras Europeans.	8 Jan. 1826	Action at Kirwie	Brigadier T. D. Carpenter	-	Calcutta Gazette, 22 Sept. 1858	Major, London Gazette, 29 July 1859.
Captain A. Howlett	27th Madras N. I.	11 June 1838	Action at Bansee	Brigadier T. J. Fischer	-	Calcutta Gazette, 27 Oct. 1858	
			Action near Chittiah	Brigadier F. Rowcroft	-	- ditto - 1 Dec. "	
			Action at Kentee	Brigadier P. P. Paddy	-	- ditto - 20 April 1859	
Captain G. T. Hilliard	50th Madras N. I.	28 Dec. 1842	Action at Tola Kanjharan	Major General Whitlock	-	Calcutta Gazette, 19 Jan. 1859	
Lieut. F. J. H. Helbert	5th Madras Cavalry	10 Sept. 1846	Action near Rajpore	Major R. M. Sutherland	-	Calcutta Gazette, 19 Jan. 1859	
Lieutenant W. H. Hodges	1st Madras N. I.	14 June 1856	Action at Punwaree	Major General Whitlock	-	Calcutta Gazette, 9 Feb. 1859	
Lieutenant F. A. Howes	Madras Engineers	9 Mar. 1855	Action at Punwaree	Major General Whitlock	-	Calcutta Gazette, 9 Feb. 1859	
Lieutenant G. J. D. Heath	38th Madras N. I.	3 Mar. 1850	Action at Punwaree	Major General Whitlock	-	Calcutta Gazette, 9 Feb. 1859	
Captain H. Hoseason	24th Madras N. I.	16 June 1838	Action at Chichumba	Brigadier W. Hill	-	Calcutta Gazette, 12 Mar. 1859	
Lieutenant R. C. Henchy	Madras Artillery	8 June 1849	Pursuit of rebels from Hindee	Brigadier W. Hill	-	Calcutta Gazette, 7 May 1859	
			Action at Chichumba	Captain Clogstoun.	-	- ditto - 18 May "	
Brigadier W. Hill	Madras Infantry	13 Feb. 1821	Action at Chichumba	Brigadier W. Hill	-	Calcutta Gazette, 12 Mar. 1859	
Lieutenant C. S. Hunt	3d Madras European Regiment.	4 July 1855	Action at Meriahdo	Lieut. Col. C. Davidson	-	Calcutta Gazette, 1 June 1859	
Lieutenant E. M. Hare	28th Madras N. I.	12 Dec. 1846	Capture of Gwalior	Major General Whitlock	-	Governor General's Letter, dated 12 Nov. 1858.	
Lieutenant F. E. Hadow	Madras Artillery	8 June 1854	Operations in the Sumbulpore District.	Sir Hugh Rose	-	Madras Military Letter, No. 166 of 1858.	
Lieutenant A. A. Johnson	9th Madras N. I.	14 Mar. 1853	Operations near Mundisore	Major W. A. Orr	-	Calcutta Gazette, 6 Feb. 1858	
			Operations before Calpee	- ditto -	-	- ditto - 28 July "	
			Capture of Koonch	- ditto -	-	- ditto - 11 Aug. "	
			Capture of Gwalior	Sir Robert Napier	-	- ditto - 23 Feb. 1859	
			Action at Chichumba	Captain G. Nightingale	-	- ditto - 12 Mar. "	
Assistant Surgeon A. Jowett	Madras Medical Establishment.	27 June 1846	Action at Kirwie	Brigadier T. D. Carpenter	-	Calcutta Gazette, 22 Sept. 1858	
Lieutenant G. N. Johnstone	1st Madras N. I.	14 June 1845	Action at Meriahdo	Major General Whitlock	-	Calcutta Gazette, 1 June 1859	
Captain J. B. Knockner	40th Madras N. I.	5 April 1842	Operations in the Sumbulpore District.	Captain T. Wright.	-	Madras Military Letter, No. 166 of 1858.	

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Madras Army—continued.						
Major T. Lavie	Madras Artillery -	13 Oct. 1824	Action at Banda -	Major General Whitlock Brigadier W. H. Miller.	Calcutta Gazette, 29 May 1858	
Captain E. J. Lawder	44th Madras N. I.	18 June 1839	Action at Banda - Action at Punwaree -	Major General Whitlock - ditto -	Calcutta Gazette, 29 May 1858 - ditto - 9 Feb. 1859	Major, London Gazette, 16 November 1858.
Major S. O. E. Ludlow	Madras Engineers	10 Dec. 1830	Action at Banda - Operations of the Nagpore moveable Column.	Major General Whitlock Colonel John Millar -	Calcutta Gazette, 29 May 1858 - ditto - 10 July "	Lieut. Col., London Gaz., 25 May 1860.
Lieutenant R. G. Lewis	31st Madras N. I.	29 Dec. 1844	Capture of Jhansi -	Sir Hugh Rose -	Governor General's Letter, dated 12 November 1858.	
Lieutenant H. P. Lane	Madras Artillery -	8 June 1855	Operations of the Nagpore moveable Column.	Major R. S. Sullivan - Colonel J. Millar.	Calcutta Gazette, 10 July 1858	
Lieutenant C. H. Meacham	27th Madras N. I.	20 Jan. 1849	Defence of Lucknow -	Brigadier Inglis -	Calcutta Gazette, 9 and 23 Dec. 1857.	
			Action near Nawabgunge -	Sir J. Hope Grant -	- ditto - 10 July 1858	
Captain W. Murray	46th Madras N. I.	12 Dec. 1841	Operations near Mundisore Operations before Calpee - Capture of Koonch - Action at Diapoora -	Major W. A. Orr - - ditto - - ditto - Major J. Forbes -	Calcutta Gazette, 6 Feb. 1858 - ditto - 28 July " - ditto - 11 Aug. " - ditto - 2 Mar. 1859	Major, London Gazette, 29 July 1859.
Brigadier W. H. Miller	Madras Artillery -	18 Dec. 1823	Action at Banda -	Major General Whitlock	Calcutta Gazette, 29 May 1858	A. D. C. to the Queen, and Colonel, London Gaz., 2 March 1860.
Captain A. W. Macintire	Madras Artillery -	9 June 1831	Action at Banda -	Major General Whitlock Colonel E. Aphorpe. Major T. Oakes. Colonel John Millar -	Calcutta Gazette, 29 May 1858 - ditto - 10 July "	Major and C. B., London Gaz., 16 Nov. 1858.
Major J. E. Mayne	8th Madras Cavalry	24 Jan. 1839	Operations of the Nagpore moveable Column. Action at Punwaree - Action at Banda - Action at Punwaree -	Major General Whitlock - ditto - Major General Whitlock - ditto -	- ditto - 9 Feb. 1859 Calcutta Gazette, 29 May 1858 - ditto - 9 Feb. 1859	
Surgeon D. Macfarlane	Madras Medical Establishment.	11 Jan. 1838	Action at Banda -	Major General Whitlock Brigadier W. H. Miller.	Calcutta Gazette, 29 May 1858	
Major J. D. Mein	Madras Artillery -	11 Dec. 1829	Action at Punwaree - Action at Banda - Action at Punwaree -	Major General Whitlock Brigadier W. H. Miller Major General Whitlock	- ditto - 9 Feb. 1859 Calcutta Gazette, 29 May 1858 - ditto - 9 Feb. 1859	Lieut. Col., London Gaz., 29 July 1859.

Captain W. S. S. Mulcaster	6th Madras Cavalry	3 Mar. 1842	Action at Sirsaie -	Brigadier F. Rowcroft Colonel J. Byng.	Calcutta Gazette, 21 July 1858
			Action at Bansee -	Brigadier F. Rowcroft Brigadier T. J. Fisher.	- ditto - 27 Oct. "
Lieutenant R. K. Macquoid	13th Madras N. I.	26 Jan. 1847	Operations before Calpee	Major W. A. Orr	Calcutta Gazette, 28 July 1858
			Action at Belowah -	- ditto -	- ditto - 4 Aug. "
			Capture of Koonch -	- ditto -	- ditto - 11 Aug. "
Lieutenant T. M. McDonell	6th Madras Cavalry	20 Nov. 1855	Capture of Calpee -	Sir Hugh Rose -	- ditto - 2 Mar. 1859
			Action at Amorha -	Brigadier F. Rowcroft Captain F. T. Garrard.	Calcutta Gazette, 1 Dec. 1858
Captain W. J. Morris	4th Madras Cavalry	20 Nov. 1850	Operations in Behar -	Brigadier J. Douglas	Calcutta Gazette, 5 Jan. 1859
Captain H. O. Mayne	6th Madras Cavalry	11 Mar. 1838	Action at Kurai -	Major General J. Michel	Calcutta Gazette, 5 Jan. 1859
			Action near Sindwaho -	- ditto -	- ditto - 19 Jan. "
Captain J. N. C. Maclean	32d Madras N. I.	12 June 1839	Capture of Calpee -	Sir Hugh Rose -	Calcutta Gazette, 2 Mar. 1859
Surgeon W. Mackenzie	Madras Medical Establishment.	14 Jan. 1835	Capture of Calpee -	Sir Hugh Rose -	Calcutta Gazette, 2 Mar. 1859
			Action at Chichumba -	Brigadier W. Hill -	- ditto - 12 Mar. "
Major W. Middleton	17th Madras N. I.	14 June 1832	Action near Ghurra -	Commander in Chief -	Bengal Military Letter, No. 43 of 1859.
Captain J. M. MacGregor	6th Madras Cavalry	1 Mar. 1838	Oude Campaign -	Commander in Chief -	Major, London Gazette, 20 April 1860.
Lieutenant S. New	33d Madras N. I.	27 Dec. 1848	Operations of the Nagpore moveable Column.	Major R. S. Sullivan -	C. B., London Gazette, 22 March 1859.
Lieutenant J. Nuttall	17th Madras N. I.	10 June 1848	Operations in the Chanda Dis- trict.	Captain W. H. Crichton	Lieut. Col., London Gaz., 29 July 1859.
Captain G. Nighingale	18th Madras N. I.	12 June 1841	Action at Chichumba -	Brigadier W. Hill -	Major, London Gazette, 29 July 1859.
Lieut. Col. J. G. S. Neill	1st Madras Fusiliers	5 Jan. 1827	March from Benares to Allaha- bad.	Commander in Chief -	Colonel, and A. D. C. to the Queen, London Gaz., 16 Oct. 1857. Killed.
Captain C. Nicholls	5th Madras N. I.	12 Aug. 1842	Operations in the Sumbulpore District.	Government of India -	Madras Military Letter, No. 166 of 1858.
Major W. A. Orr	Madras Artillery	15 Dec. 1826	Operations near Mundisore -	Brigadier C. S. Stuart	Lieut. Col., London Gaz., 16 Nov. 1858.
			Action at the Pass of Mundimpore	Sir Hugh Rose -	C. B., 22 March 1859.
			Capture of Jhansi -	- ditto -	- ditto - 8 May "
			Action near Jhansi -	- ditto -	- ditto - 9 June "
			Action at Belowah -	- ditto -	- ditto - 14 July "
			Capture of Koonch -	- ditto -	- ditto - 4 Aug. "
			Capture of Calpee -	- ditto -	- ditto - 11 Aug. "
Captain S. G. G. Orr	23d Madras N. I.	12 June 1835	Operations near Mundisore -	Brigadier C. S. Stuart	Calcutta Gazette, 6 Feb. 1858

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
<i>Officers of the Madras Army—continued.</i>						
Surgeon J. H. Orr -	Madras Medical Establishment.	22 Feb. 1837	Operations near Mundisore - Operations before Calpee - Action at Belowah - Capture of Koonch -	Major W. A. Orr - - ditto - - ditto - - ditto -	Calcutta Gazette, 6 Feb. 1858 - ditto - 28 July " - ditto - 4 Aug. " - ditto - 11 Aug. "	C. B., London Gazette, 16 November 1858.
Ensign D. S. Ogilvie -	20th Madras N. I.	10 Dec. 1852	Capture of Lucknow -	Brigadier R. Napier -	Calcutta Gazette, 14 April 1858	
Lieutenant T. Obbard -	17th Madras N. I.	10 Dec. 1853	Action near Ghurrah -	Major W. Middleton -	Calcutta Gazette, 16 June 1858	
Lieut. J. W. W. Osborne -	24th Madras N. I.	1 Jan. 1850	Action at Kentee -	Brigadier P. P. Faddy -	Calcutta Gazette, 20 April 1859	C. B., London Gazette, 18 May 1860.
Lieutenant G. G. Pearse -	Madras Artillery -	14 June 1845	Action at Narnool - Operations of the Azinghur Field Force.	Captain Stafford - Brigadier J. Douglas -	Calcutta Gazette, 16 Jan. 1858 - ditto - 19 May "	Major, London Gazette, 29 July 1859.
Lieut. H. N. D. Prendergast.	Madras Engineers	8 June 1854	Operations near Mundisore - Action near Jhansi -	Brigadier C. S. Stuart - Sir Hugh Rose -	Calcutta Gazette, 6 Feb. 1858 - ditto - 14 July "	V. C., London Gazette, 21 October 1859.
Captain F. W. Pinkney -	34th Madras N. I.	3 Jan. 1840	Action at the Pass of Mundin-pore. Operations of the Nagpore moveable Column. Action at Belowah - Capture of Calpee -	Sir Hugh Rose - Colonel John Millar - Major W. A. Orr - Sir Hugh Rose -	Calcutta Gazette, 8 May 1858 - ditto - 10 July " - ditto - 4 Aug. " - ditto - 2 Mar. 1859	Major, London Gazette, 28 January 1859. C. B., 18 May 1860.
Lieutenant R. Pope -	Madras Artillery -	13 June 1851	Action at Banda - Action at Larcherra -	Brigadier W. H. Miller - Lieut. Col. T. G. A. Oakes -	Calcutta Gazette, 29 May 1858 - ditto - 19 Jan. 1859	
Lieut. G. F. Pearson -	33d Madras N. I. -	14 Jan. 1846	Operations of the Nagpore moveable Column.	Colonel John Millar -	Calcutta Gazette, 10 July 1858	
Major S. G. C. Renaud -	Madras Fusiliers -	5 Mar. 1827	Action at Futtehpoore -	Brig. Gen. Havelock -	London Gazette, 13 Oct. 1857	Killed.
Lieutenant W. Rawlins -	17th Madras N. I.	14 Mar. 1853	Operations of the Jounpore Field Force.	Brig. Gen. Franks -	Calcutta Gazette, 28 April 1858	
Captain T. Raikes -	1st Madras Fusiliers	25 Dec. 1840	First Relief of Lucknow -	Sir J. Outram -	Calcutta Gazette, 28 July 1858	Major, London Gazette, 20 July 1858.
Lieut. F. M. Raynsford -	18th Madras N. I.	20 July 1848	Passage of the Goomtee - Action near Daodpore -	Sir J. Hope Grant - Brigadier A. Horsford -	Calcutta Gazette, 13 Oct. 1858 - ditto - 24 Nov. "	
Captain J. S. Ross -	36th Madras N. I.	21 Aug. 1843	Action at Chirria Bagh - Action near Toolseepore -	Lieut. Col. R. Pratt - Brigadier A. Horsford -	Calcutta Gazette, 10 Nov. 1858 - ditto - 27 April 1859	
Captain J. R. J. Robertson	Madras Artillery -	13 June 1845	Operations in Behar -	Brigadier J. Douglas -	Calcutta Gazette, 5 Jan. 1859	

Lieut. Col. W. Reece	3d Madras European Regiment.	6 April 1820	Action at Banda	-	Major Gen. Whitlock	-	Bengal Military Letter, No. 51 of 1859.
Captain A. L. Rishton	1st Madras N. I.	3 Feb. 1842	General service during the Mutiny.	-	Commander in Chief	-	Madras Military Letter, No. 122 A. of 1859.
Lieutenant C. Scott - (afterwards Captain).	Madras Engineers	10 Dec. 1847	Second Relief of Lucknow	-	Sir C. Campbell	-	Calcutta Gazette, 11 Dec. 1857
			Capture of Lucknow	-	Brigadier R. Napier	-	- ditto - 14 April 1858
			Passage of the Goomtee	-	Sir E. Lugard.	-	- ditto - 13 Oct. 1859
			Capture of the Fort of Rehora	-	Sir J. Hope Grant	-	- ditto - 8 Jan. 1859
Captain J. B. Spurgin	1st Madras Fusiliers	10 Aug. 1840	Defence of Lucknow	-	Lieut. Col. M. Galwey	-	Calcutta Gazette, 23 Dec. 1857
			Capture of Lucknow	-	Sir J. Outram	-	- ditto - 14 April 1858
				-	Brig. Gen. Franks	-	-
Major J. L. Stephenson	Madras Fusiliers	8 Jan. 1826	Defence of Lucknow	-	Sir J. Outram	-	Calcutta Gazette, 23 Dec. 1857
			Action at Cawnpore	-	Brig. Gen. Havelock	-	London Gazette, 13 Oct. "
Lieut. W. O. Swanston	7th Madras N. I.	20 Dec. 1846	First Relief of Lucknow	-	Captain Barrow	-	Calcutta Gazette, 30 Dec. 1857
Captain J. Sinclair	39th Madras N. I.	12 June 1842	Operations near Mundisore	-	Major Orr	-	Calcutta Gazette, 6 Feb. 1858
			Action at the Pass of Mundisore.	-	Sir Hugh Rose	-	- ditto - 8 May "
Captain J. De C. Sinclair	Madras Artillery	11 June 1842	Operations near Mundisore	-	Major Orr	-	Calcutta Gazette, 6 Feb. 1858
Lieutenant R. H. Sankey	Madras Engineers	11 Dec. 1846	Action near Phoolpore	-	Brig. Gen. MacGregor	-	Calcutta Gazette, 17 Mar. 1858
			Capture of the Fort of Jullahpore.	-	Colonel Rowcroft.	-	- ditto - 27 Mar. "
			Action at Kandoo Nuddee	-	Brig. Gen. MacGregor	-	- ditto - 3 April "
				-	Captain J. D. O. Baring.	-	-
				-	Brig. Gen. MacGregor	-	-
				-	Captain A. Plowden.	-	-
				-	Captain C. B. Lane.	-	-
Lieut. R. A. W. C. Stuart	17th Madras N. I.	20 Feb. 1850	Action near Ghurrah	-	Major T. Middleton	-	Calcutta Gazette, 16 June 1858
Assist. Surg. A. Sanderson	Madras Medical Establishment.	20 Oct. 1853	Operations before Calpee	-	Major W. A. Orr	-	Calcutta Gazette, 28 July 1858
			Action at Belowah	-	- ditto	-	- ditto - 4 Aug. "
			Capture of Koouch	-	- ditto	-	- ditto - 11 Aug. "
Lieutenant E. B. Sladen	1st Madras Fusiliers	14 April 1849	Action near Daodpore	-	Brigadier A. Horsford	-	Calcutta Gazette, 24 Nov. 1858
Captain C. G. Southey	3d Madras European Regiment.	11 Dec. 1837	Action at Punwaree	-	Major Gen. Whitlock	-	Calcutta Gazette, 9 Feb. 1859
Ensign W R. Sheffield	3d Madras European Regiment.	12 June 1857	Action at Punwaree	-	Major Gen. Whitlock	-	Calcutta Gazette, 9 Feb. 1859
Lieutenant J. Stewart	Madras Artillery	14 June 1850	Action at Punwaree	-	Major Gen. Whitlock	-	Calcutta Gazette, 9 Feb. 1859

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Madras Army—continued.						
Lieut. W. R. Shakespear -	3d Madras Cavalry	23 June 1846	Operations of the Central India Field Force.	Sir Hugh Rose -	Calcutta Gazette, 23 Feb. 1859	
Lieut. St. J. C. Shawe -	Madras Artillery -	12 June 1858	Action at Kentee -	Brigadier P. P. Faddy -	Calcutta Gazette, 20 April 1859	
Captain J. B. Swete -	Madras Artillery -	10 Dec. 1847	Action at Chichumba -	Brigadier W. Hill Captain A. T. Cadell.	Calcutta Gazette, 7 May 1859	
Lieut. T. R. Sadlier -	49th Madras N. I.	17 Mar. 1855	Action near Durriapore -	Major J. J. Murray -	Calcutta Gazette, 15 June 1859	
Lieut. L. F. C. Thomas -	Madras Artillery -	12 June 1846	Defence of Lucknow -	Sir J. Outram - Major V. Eyre -	Calcutta Gazette, 23 Dec. 1857 - - ditto - 17 Feb. 1858	Major, London Gazette, 3 June 1859.
Captain A. Tottenham -	4th Madras Cavalry	17 Feb. 1834	Operations of the Nagpore moveable Column.	Colonel John Millar -	Calcutta Gazette, 10 July 1858	Killed.
Lieutenant R. N. Taylor -	17th Madras N. I.	20 Aug. 1845	Capture of the Fort of Copal -	Major J. E. Hughes -	Calcutta Gazette, 14 July 1858	
Lieutenant F. H. Thompson -	Madras Artillery -	8 June 1854	Action at Punwaree -	Major General Whitlock -	Calcutta Gazette, 9 Feb. 1859	
Lieutenant C. C. Taylor -	1st Madras N. I. -	20 Nov. 1847	Action at Menahdo -	Major General Whitlock Captain T. Wright.	Calcutta Gazette, 1 June 1859	
Captain C. P. Taylor -	40th Madras N. I.	8 Mar. 1840	Operations in the Sumbulpore District.	Government of India -	Madras Military Letter, No. 166 of 1858.	
Captain A. T. Wilde -	19th Madras N. I.	11 Dec. 1838	Capture of Delhi - Capture of Lucknow -	Brigadier Longfield - Sir E. Lugard -	Calcutta Gazette, 7 Nov. 1857 - - ditto - 14 April 1858	Major, London Gazette, 19 Jan. 1858. Lieut. Col., 20 July 1858. C. B., 16 Nov. 1858.
Captain Wade -	Madras Artillery -	19 Jan. 1833	Defence of Lucknow -	Colonel Napier -	Calcutta Gazette, 23 Dec. 1857	
Lieut. H. Watson -	33d Madras N. I.	13 June 1851	Operations of the Nagpore Field Force.	Colonel John Millar -	Calcutta Gazette, 10 July 1858	
Lieut. J. E. Wetherall -	3d Madras European Regiment.	10 Sept. 1856	Action at Larcherra -	Lieut. Col. T. G. A. Oakes -	Calcutta Gazette, 19 Jan. 1859	
Lieut. H. E. T. Williams -	3d Madras European Regiment.	11 Feb. 1845	Action at Punwaree -	Major General Whitlock -	Calcutta Gazette, 9 Feb. 1859	
Captain C. Woodland -	1st Madras N. I. -	10 Mar. 1839	Defence of the Palace of Kirwee	Major General Whitlock -	Calcutta Gazette, 16 Feb. 1859	Major, London Gazette, 4 May 1860.
Major W. C. Western -	32d Madras N. I.	14 June 1832	Capture of Calpee -	Sir Hugh Rose -	Calcutta Gazette, 2 March 1859	

Lieut. W. G. Ward -	36th Madras N. I.	10 Feb. 1851	Action at Kentee -	Brigadier P. P. Faddy -	Calcutta Gazette, 20 April 1859
Major Gen. G. C. Whitlock	Madras Infantry -	20 Dec. 1818	General service during the Mutiny.	Commander in Chief -	Madras Military Letter, No. 122 A. of 1859.
Lieut. Col. J. Whistler	6th Madras Cavalry	8 Jan. 1826	Oude and Goruckpore, 1858 -	Commander in Chief -	Bengal Military Letter, No. 43 of 1859.
Major A. Wyndham	5th Madras N. I.	15 Jan. 1839	Operations in the Sumbulpore District.	Government of India -	Madras Military Letter, No. 166 of 1858.
Capt. A. P. Woodbridge -	40th Madras N. I.	28 Dec. 1842	Operations in the Sumbulpore District.	Government of India -	Madras Military Letter, No. 166 of 1858.
Lieutenant J. P. Warlow -	5th Madras N. I. -	10 Dec. 1854	Operations in the Sumbulpore District.	Government of India -	Madras Military Letter, No. 166 of 1858.

K. C. B., London Gaz., 17 May 1859.

OFFICERS OF THE BOMBAY ARMY AND INDIAN NAVY.

Lieutenant G. N. Adams -	Indian Navy	23 Aug. 1838	Capture of Bushire	Sir H. Lecke	Calcutta Gazette, 7 Jan. 1857
Surgeon F. S. Arnott	Bombay Medical Establishment.	18 Feb. 1829	Capture of Mohumra -	Captain Young, I. N.	- ditto - 25 Apr. "
Lieut. W. A. Armstrong	3d Bombay Europeans.	29 June 1846	Capture of Jhansi -	Sir Hugh Rose	Calcutta Gazette, 9 June 1858
Capt. G. E. Ashburner	8th Bombay N. I.	22 Dec. 1838	Capture of Koonch -	- ditto	- ditto - 11 Aug. "
Capt. W. Ashburner	3d Bombay Cavalry	19 Jan. 1837	Capture of Gwalior -	- ditto	- ditto - 23 Feb. 1859
Lieutenant T. C. Alban	8th Bombay N. I.	15 Feb. 1844	Capture of Calpec -	- ditto	- ditto - 2 Mar. "
Lieutenant C. J. Anderson	1st Bombay Cavalry	20 May 1853	Capture of the Fort of Loharee	Major Gall	Calcutta Gazette, 23 June 1858
Captain W. W. Anderson	1st Bombay Cavalry	4 Dec. 1840	Action near Jhansi -	Sir Hugh Rose	- ditto - 14 July "
Captain W. D. Aitken	Bombay Artillery	11 Dec. 1840	Capture of Jhansi -	Sir Hugh Rose	Calcutta Gazette, 14 July 1858
Captain C. T. Aitchison	2d Bombay European Regiment.	10 June 1842	Capture of Gwalior -	- ditto	- ditto - 23 Feb. 1859
Major Edward S. Blake	Bombay Artillery	12 June 1829	Actions at Sosra and Mohoni	Sir Robert Napier	Calcutta Gazette, 13 Oct. 1858
			Battle of the Bunnas -	Major General Roberts	Calcutta Gazette, 20 Oct. 1858
			Action at Ranode -	Sir Robert Napier	Calcutta Gazette, 16 Feb. 1859
			Action at Kota-ka-Serai -	Sir Hugh Rose	Calcutta Gazette, 23 Feb. 1859
			Service with the Rajpootana Field Force.	Major General Roberts	Bengal Military Letter, No. 103 of 1859.
			Persian Campaign	Sir J. Outram	Bombay Military Letter, No. 23 of 1859.
			Taking of Bushire	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857
			Capture of the Fort of Powrie	Sir Robert Napier	- ditto - 6 Oct. 1858
			Action near Sindwaho -	Major General J. Michel	- ditto - 19 Jan. 1859
			Action near Koondrye -	Brigadier M. W. Smith.	- ditto - 23 Feb. "
			Capture of Gwalior	Sir Hugh Rose	- ditto - 23 Feb. "

C. B., London Gazette, 22 March 1859.

Major, London Gazette, 28 January 1859.

Major, London Gazette, 28 January 1859.

Major, London Gazette, 20 April 1859.

Lieut. Col., London Gaz., 19 January 1858.
C. B., 22 March 1859.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bombay Army and Indian Navy—cont^d.						
Lieut. J. A. Ballard, C.B. -	Bombay Engineers	3 Dec. 1842	Taking of Bushire	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	Lieut. Col., 13 Dec. 1859.
<i>Note.</i> —Lieutenant Ballard, on obtaining his company, was promoted to the rank of Major for service in the Crimea.						
Major Henry Boyé -	22d N. I.	5 Dec. 1827	Taking of Bushire	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	Lieut. Col., London Gaz., 24 July 1860.
Major H. J. Barr -	2d Europeans	14 June 1832	Taking of Bushire	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	Lieut. Col., London Gaz., 19 Jan. 1858.
Rev. George P. Badger -	Bombay Ecclesiastical Establishment.	3 Mar. 1845	Persian Campaign	Governor General	Calcutta Gazette, 7 Nov. 1857	
Captain H. Bruce -	2d Bombay Europeans.	10 June 1842	Attack on Cawnpore by the Gwalior mutineers.	Major General Windham Sir Colin Campbell. Major General Mansfield.	Calcutta Gazette, 24 Dec. 1857	Major, London Gazette, 24 March 1858. C.B., 27 July 1858. Lieut. Col., 29 July 1859.
			Action at Serai Ghât	Brig. Gen. Hope Grant.	- ditto - 24 Mar. 1858	
			Capture of Meerungunge	Sir J. Hope Grant	- ditto - 14 Apr. "	
			Capture of Lucknow	Sir C. Campbell	- ditto - 26 Jan. 1859	
			Oude Campaign	Lord Clyde	- ditto - 18 June "	
			Action at the Jerwah Pass	Sir J. Hope Grant	- ditto - 18 June "	
Surgeon E. R. Butler	Bombay Medical Establishment.	20 Jan. 1847	Operations near Mundisore	Brigadier C. S. Stuart	Calcutta Gazette, 6 Feb. 1858	
Lieutenant H. Beville	8th Bombay N. I.	14 June 1845	Operations in Rohileund	Sir C. Campbell	Calcutta Gazette, 26 May 1858	
			Operations of the Shahjehan-pore Field Force.	Brig. Gen. J. Jones	- ditto - 21 July "	
Captain E. A. H. Bacon	25th Bombay N. I.	22 Dec. 1842	Capture of Jhansi	Sir Hugh Rose	Calcutta Gazette, 9 June 1858	Major, London Gazette, 28 Jan. 1859.
			Capture of Koonth	- ditto -	- ditto - 11 Aug. "	
			Capture of Calpee	Brigadier C. S. Stuart	- ditto - 2 Mar. 1859	
Lieutenant J. Bonus	Bombay Engineers	8 June 1855	Capture of Jhansi	Sir Hugh Rose	Calcutta Gazette, 9 June 1858	
				Brigadier C. Stuart.	- ditto - 23 June "	
			Capture of the Fort of Soharree	Major Gall	- ditto - 23 Feb. 1859	
			Capture of Gwalior	Sir Robert Napier	- ditto - 2 Mar. "	
			Action at Diapoorra	Major J. Forbes	- ditto - 2 Mar. "	
Lieutenant R. Baigrie	3d Bombay Europeans.	3 Feb. 1848	Capture of the Fort of Soharree	Major Gall	Calcutta Gazette, 23 June 1858	
			Capture of Koonth	Sir Hugh Rose	- ditto - 11 Aug. "	
			Capture of Calpee	- ditto -	- ditto - 2 Mar. 1859	

Captain W. M. S. Bolton	2d Bombay N. I.	11 June 1842	Pursuit of Maun Sing's force	Sir Robert Napier	Calcutta Gazette, 20 Oct. 1858	Major, London Gazette, 28 October 1859.
			Operations before Gwalior	Lieut. Col. G. H. Robertson.	-	
			Action near Koondrye	Brigadier M. W. Smith	-	
			Capture of Gwalior	- ditto	- 30 Oct. "	
				Sir Hugh Rose	- 19 Jan. 1859	
			Pursuit and dispersion of rebels under Rao Sahib.	Brigadier M. W. Smith.	- 23 Feb. "	
			Action near Rajgurun	Colonel R. De Salis	- ditto	
			Action near Mungrowlie	Major General J. Michel	- 21 May "	
			Action near Sindwaho	- ditto	- 11 Dec. "	
			Action near Rajpore	- ditto	- 19 Jan. 1859	
			Action near Rajpore	Major R. M. Sutherland	Calcutta Gazette, 19 Jan. 1859	
			Action near Chupra Burade	Major R. M. Sutherland	Calcutta Gazette, 19 Jan. 1859	
			Action at Oodeypore	Colonel C. H. Somerset	- ditto	
			Action at Oodeypore	Brigadier W. Parke	- 16 Mar. "	
			Action at Oodeypore	Brigadier W. Parke	Calcutta Gazette, 26 Jan. 1859	
			Action at Punwaree	Brigadier W. Parke	Calcutta Gazette, 26 Jan. 1859	
			Action at Chupra Burade	Major General Whitlock	Calcutta Gazette, 9 Feb. 1859	
			Service with the Rajpootana Field Force.	Colonel C. H. Somerset	Calcutta Gazette, 16 Mar. 1859	
			Persian Campaign	Major General Roberts	Calcutta Gazette, 16 Mar. 1859	
			Persian Campaign	Brigadier General J. Jacob	Bengal Military Letter, No. 103 of 1859.	
			Persian Campaign	Sir J. Outram	Bombay Military Letter, No. 23 of 1859.	
			Persian Campaign	Sir J. Outram	Bombay Military Letter, No. 23 of 1859.	
			Taking of Bushire	Major General F. Stalker	Bombay Military Letter, No. 23 of 1859.	
			Operations near Mundisore	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	
			Capture of Jhansi	Brigadier C. S. Stuart	Calcutta Gazette, 6 Feb. 1858	
			Capture of Koonch	Sir Hugh Rose	- ditto	
			Capture of Calpee	- ditto	- 9 June "	
			Action at Selimpore	Brigadier C. S. Stuart	- 11 Aug. "	
			Action near Sundeela	Sir C. Campbell	- ditto	
			Action at Jamo	Brigadier J. Chute.	Calcutta Gazette, 10 Nov. 1858	
			Action at Morar Mow	Major E. G. Bulwer.	-	
			Capture of the Fort of Simree	Sir C. Campbell	- ditto	
			Action near Beerah	Major E. G. Maynard.	- 27 Nov. "	
				Brigadier G. R. Barker.	-	
				Colonel F. Eveleigh	- ditto	
				- ditto	- 22 Dec. "	
				- ditto	- 25 Dec. "	
				- ditto	- 19 Jan. 1859	

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service, during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bombay Army and Indian Navy—cont^d.						
Captain J. H. Champion	24th Bombay N. I.	10 Dec. 1839	Action near Rajgurn	Major General J. Michel	Calcutta Gazette, 24 Nov. 1858	Major, London Gazette, 16 December 1859.
			Action near Mungrowlie	- ditto -	- ditto - 11 Dec. "	
			Action near Sindwaho	- ditto -	- ditto - 19 Jan. 1859.	
Capt. W. G. G. Cumming	17th Bombay N. I.	12 Dec. 1846	Action near Rajgurn	Major General J. Michel	Calcutta Gazette, 24 Nov. 1858	Major, London Gazette, 20 April 1860.
			Action near Sindwaho	- ditto -	- ditto - 19 Jan. 1859.	
Lieutenant J. W. Clarkson	Indian Navy	18 Feb. 1845	Capture of Bushire	Sir H. Leeke	Calcutta Gazette, 7 Jan. 1857.	
Major W. F. Curtis	1st Bombay Cavalry	6 Nov. 1830	Action near Sindwaho	Major General J. Michel	Calcutta Gazette, 19 Jan. 1859	Lieut. Col., London Gaz., 19 January 1858.
			Action near Koondrye	Brigadier M. W. Smith.		
Captain E. Campbell	3d Bombay European Regiment.	23 Feb. 1840	Action at Barodia	Sir Hugh Rose	Governor General's Letter, dated 12 November 1858.	Major, London Gazette, 28 January 1859.
Assist.-Surg. J. Crnickshank	Bombay Medical Establishment.	20 Feb. 1856	Action at Ranode	Sir Robert Napier	Calcutta Gazette, 16 Feb. 1859.	
Lieutenant R. T. Clarke	24th Bombay N. I.	20 Mar. 1852	Capture of Gwalior	Sir Hugh Rose	Calcutta Gazette, 23 Feb. 1859.	
Lieutenant C. Combe	3d Bombay Cavalry	22 Sept. 1855	Action near Sonorie	Captain J. O'B. Forrest	Calcutta Gazette, 9 Mar. 1859.	
Captain A. Carnegie	31st Bombay N. I.	27 July 1848	Action at Kooshana	Major General J. Michel	Calcutta Gazette, 16 Mar. 1859	Major, London Gazette, 20 April 1860.
Capt. John B. Dunsterville	19th Bombay N. I.	11 June 1838	Taking of Bushire	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857.	
Capt. William R. Dickinson	Bombay Engineers	10 June 1842	Taking of Bushire	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857.	
Captain Henry Daly	1st Bombay Fusiliers	1 Sept. 1840	Siege of Delhi	Sir A. Wilson	Calcutta Gazette, 7 Nov. 1857	Major, London Gazette, 19 January 1858.
				Sir H. Barnard	- ditto - 5 Dec. "	
				Brigadier Hope Grant	- ditto - 5 Dec. "	
			Capture of Lucknow	Brigadier W. Campbell	- ditto - 14 April 1858.	C. B., London Gazette, 22 January 1858.
			Action near Nawabgunge	Sir J. Hope Grant	- ditto - 10 July "	
			Passage of the Goomtee	- ditto -	- ditto - 13 Oct. "	
			Action near Toolseepore	Brigadier A. Horsford	- ditto - 27 April 1859.	Lieut. Col., 20 July 1858.
Lieutenant F. C. Donne	3d Bombay Europeans.	20 Jan. 1853	Capture of the Fort of Loharee	Major Gall	Calcutta Gazette, 23 June 1858.	
Captain J. H. B. Dennis	1st Bombay Cavalry	1 Mar. 1844	Battle of the Bunnas	Major General Roberts	Calcutta Gazette, 20 Oct. 1858	Major, London Gazette, 20 April 1860.

Captain W. A. Dick -	3d Bombay Cavalry	11 Dec. 1843	Capture of Gwalior Action at Diapora	-	-	Sir Robert Napier Major J. Forbes -	-	-	Calcutta Gazette, 23 Feb. 1859 - ditto - 2 Mar. "	Major, London Gazette, 28 January 1859.
Surgeon J. Deas -	Bombay Medical Establishment.	20 Mar. 1837	Capture of Calpee -	-	-	Sir Hugh Rose -	-	-	Calcutta Gazette, 2 Mar. 1859.	
Lieutenant A. F. Danvers -	5th Bombay N. I. -	20 Feb. 1852	Action near Chowradee Action near Nanpara	-	-	Captain W. L. Millett Brigadier A. Horsford	-	-	Calcutta Gazette, 7 May 1859. - ditto - 8 June "	
Lieut. W. H. M. H. Davies	Indian Navy	15 May 1842	Operations in Assam	-	-	Lieut. Col. S. F. Hannay	-	-	Calcutta Gazette, 11 May 1859.	
Captain H. M. Douglas -	Bombay Artillery -	10 June 1842	Persian Campaign -	-	-	Sir J. Outram -	-	-	Bombay Military Letter, No. 23 of 1859.	
Captain H. L. Evans -	17th Bombay N. I.	12 June 1837	Defence of Lucknow Defence of the Alumbagh Defence of Lucknow Capture of Meerungunge Expedition to Hurra	-	-	Brigadier Inglis - Sir J. Outram - Major V. Eyre. Sir J. Hope Grant Sir John Inglis -	-	-	Calcutta Gazette, 9 Dec. 1857 - ditto - 17 Feb. 1858. - ditto - 24 Mar. " - ditto - 28 April "	Major, London Gazette, 24 March 1858.
Lieutenant G. T. Estridge -	24th Bombay N. I.	4 Feb. 1855	Action at Diapora	-	-	Major J. Forbes -	-	-	Calcutta Gazette, 2 Mar. 1859.	
Captain R. Ethersey -	Indian Navy	6 Oct. 1824	Capture of Bushire	-	-	Sir H. Leeke -	-	-	Calcutta Gazette, 7 Jan. 1857.	
Captain B. K. Finnimore -	Bombay Artillery -	10 June 1842	Capture of Bushire	-	-	Major General F. Stalker	-	-	Calcutta Gazette, 7 Jan. 1857	Major, London Gazette, 19 January 1858.
Lieut. Col. R. Farquhar -	6th Bombay N. I. -	13 Jan. 1822	Capture of Delhi - Capture of Rampoor Kussiah	-	-	Brigadier Longfield - Brigadier E. R. Wetherall -	-	-	Calcutta Gazette, 7 Nov. 1857 - ditto - 11 Dec. 1858.	C. B., London Gazette, 18 June 1858.
Captain J. Forbes -	3d Bombay Cavalry	1 Mar. 1835	Capture of Bushire Capture of Jhansi - Capture of Calpee - Capture of Rathghur Action at Barodia	-	-	Major General F. Stalker Sir Hugh Rose - - ditto - - ditto -	-	-	London Gazette, 30 Jan. 1857 Calcutta Gazette, 9 June 1858. - ditto - 2 Mar. 1859. - ditto - 28 Sept. "	Major, London Gazette, 19 January 1858. C. B., 22 January 1858. Lieut. Col., 28 Jan. 1859.
Lieutenant J. F. Forbes -	25th Bombay N. I.	4 Jan. 1854	Capture of Calpee -	-	-	Sir Hugh Rose -	-	-	Calcutta Gazette, 2 Mar. 1859.	
Captain J. O'B. Forrest -	3d Bombay Euro- pean Regiment.	10 Dec. 1842	Action near Sonorie	-	-	Sir Robert Napier	-	-	Calcutta Gazette, 9 Mar. 1859.	
Lieutenant Alexr. Foulerton	Indian Navy	4 Aug. 1838	Taking of Bushire -	-	-	Sir H. Leeke	-	-	Calcutta Gazette, 7 Jan. 1857.	
Captain Henry L. Gibbard -	Bombay Artillery -	14 Aug. 1841	Taking of Bushire -	-	-	Major General F. Stalker	-	-	Calcutta Gazette, 7 Jan. 1857	Major, London Gazette, 19 January 1858.
Captain M. S. Green -	16th Bombay N. I.	25 May 1845	Operations at Ahwaz	-	-	Sir J. Outram -	-	-	Calcutta Gazette, 6 May 1857	Major, London Gazette, 19 January 1858.

Names and Rank of all Officers who served in the Expedition to Persia, and on Field Service, during the Rebellion in India, &c.—*continued*.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bombay Army and Indian Navy—<i>contd.</i>						
Lieutenant W. Gray	1st Bombay European Regiment.	19 July 1845	Capture of Bushire	Governor General	Calcutta Gazette, 7 Nov. 1857	
Captain W. H. R. Green	19th Bombay N. I.	2 Jan. 1841	Persian Campaign	Brig. Gen. J. Jacob	Bombay Military Letter, No. 23, of 1859.	C. B., London Gazette, 5 December 1859.
Lieut. C. A. Goodfellow	Bombay Engineers	8 June 1855	Capture of Jhansi	Sir Hugh Rose Brigadier C. Stuart.	Calcutta Gazette, 9 June 1858	
Lieut. W. F. Gordon	1st Bombay Fusiliers	18 Feb. 1844	Capture of Jhansi Capture of Gwalior Capture of Calpee	Sir Hugh Rose - ditto - ditto	Calcutta Gazette, 14 July 1858 - ditto - 23 Feb. 1859 - ditto - 2 Mar. "	Major, London Gazette, 20 April 1860.
Captain A. M. Grieve	Indian Navy	20 May 1831	Capture of Mohumra	Colonel Lugard	Calcutta Gazette, 25 April 1857	
Captain Wm. F. Hunter	2d Bombay Cavalry	16 April 1837	Landing at Hallila Bay, and Capture of Bushire.	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	Major, London Gazette, 24 July 1860.
Lieutenant T. J. Holland	13th Bombay N. I.	15 Dec. 1851	Landing at Hallila Bay, and Capture of Bushire. Action near Rajgurn	Major General F. Stalker Major General J. Michel	Calcutta Gazette, 7 Jan. 1857 - ditto - 24 Nov. 1858	
Major John Hill	Bombay Engineers	13 June 1834	Landing at Hallila Bay, and taking of Bushire.	Major General F. Stalker Sir H. Leeke.	Calcutta Gazette, 7 Jan. 1857	Lieut.-Col., London Gaz., 19 January 1858.
Brigadier Robt. W. Honner	4th Bombay N. I.	11 Feb. 1821	Landing at Hallila Bay, and Capture of Bushire. Action at Kooshana	Major General F. Stalker Sir J. Outram Major General J. Michel	Calcutta Gazette, 7 Jan. 1857 14 March 1857 Calcutta Gazette, 16 Mar. 1859	C. B., London Gazette, 22 Jan. 1858.
Captain Lincoln S. Hough	27th Bombay N. I.	21 Dec. 1834	Landing at Hallila Bay, and Capture of Bushire.	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	Lieut.-Col., London Gaz., 24 July 1860.
Captain William S. Hatch	Bombay Artillery	17 Aug. 1841	Landing at Hallila Bay, and Capture of Bushire.	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	Major, London Gazette, 19 Jan. 1858.
Lieutenant T. T. Haggard	Bombay Artillery	14 June 1845	Capture of Jhansi Action near Jhansi Capture of Calpee	Sir Hugh Rose - ditto - ditto	Calcutta Gazette, 9 June 1858 - ditto - 14 July " - ditto - 2 Mar. 1859	Major, London Gazette, 28 Oct. 1859.
Lieutenant T. M. Harris	Bombay Artillery	11 June 1847	Capture of the Fort of Powrie Capture of Gwalior	Sir Robert Napier Sir Hugh Rose	Calcutta Gazette, 6 Oct. 1858 - ditto - 23 Feb. 1859	

Lieut.-Col. J. Holmes	-	12th Bombay N. I.	5 June 1825	Battle of the Bunnas Pursuit of Rebels from Tonk Action at Seekum	- - -	Major General Roberts - ditto - Lord Clyde	- - -	Calcutta Gazette, 20 Oct. 1858 - ditto - 8 Dec. " - ditto - 16 Mar. 1859	-
Lieut. C. T. Heathcote	-	12th Bombay N. I.	7 Sept. 1848	Battle of the Bunnas	-	Major General Roberts	-	Calcutta Gazette, 20 Oct. 1858	-
Lieutenant J. M. Heath	-	1st Bombay Cavalry	20 July 1850	Capture of Gwalior	-	Lieut. Col. C. Owen Sir Hugh Rose	- -	Calcutta Gazette, 30 Oct. 1858 - ditto - 23 Feb. 1859	-
Lieut.-Col. T. W. Hicks	-	Bombay Artillery	16 Dec. 1825	Operations before and Capture of Gwalior. Action at Kota-ka-Serai	- -	Brigadier M. W. Smith Sir Hugh Rose	- -	Calcutta Gazette, 30 Oct. 1858, and 23 Feb. 1859. - ditto - 23 Feb. 1859	C. B., London Gazette, 22 March 1859.
Lieut. T. B. Heathorn	-	Bombay Artillery	9 Dec. 1850	Action at Oodeypore	-	Brigadier W. Parke	-	Calcutta Gazette, 26 Jan. 1859	-
Lieutenant W. Hicks	-	1st Bombay Fusiliers	29 Mar. 1849	Action at Sakta Ghât	-	Brigadier A. Horsford	-	Calcutta Gazette, 16 Mar. 1859	-
Lieut. P. H. Harcourt	-	Bombay Artillery	9 Dec. 1853	Capture of Jhansi	-	Sir Hugh Rose	-	Governor General's Letter, dated 12 Nov. 1858.	-
Captain E. A. Hardy	-	1st Bombay Cavalry	2 Feb. 1841	Service with the Rajpootana Field Force.	-	Major General Roberts	-	Bengal Military Letter, No. 103, of 1859.	Major, London Gazette, 18 November 1859.
Colonel J. Hale	-	Bombay Infantry	4 Jan. 1821	Persian Campaign	-	Sir J. Outram	-	Bombay Military Letter, No. 23, of 1859.	-
Lieut.-Col. G. Hutt, c.b.	-	Bombay Artillery	15 Oct. 1825	Persian Campaign	-	Sir J. Outram	-	Bombay Military Letter, No. 23, of 1859.	-
Lieut. R. G. H. Johnstone	-	13th Bombay N. I.	20 Dec. 1848	Second Relief of Lucknow Attack on Cawnpore by the Gwalior Mulineers. Capture of Lucknow Operations in Rohileund	- - - -	Sir C. Campbell - ditto - ditto - ditto	- - - -	Calcutta Gazette, 11 Dec. 1857 - ditto - 24 Dec. " - ditto - 14 April " - ditto - 26 May "	-
Lieutenant W. T. Johnson	-	6th Bombay N. I.	13 June 1846	General service during Mutiny	-	Sir H. Havelock and Governor General.	-	Bengal Military Letter, No. 118, of 1858.	Major, London Gazette, 12 June 1860.
Colonel G. Le G. Jacob	-	Bombay Infantry	6 June 1821	Persian Campaign	-	Sir J. Outram	-	Bombay Military Letter, No. 23, of 1859.	C. B., London Gazette, 22 March 1859.
Captain Griffith Jenkins	-	Indian Navy	11 May 1827	Capture of Bushire	-	Sir H. Leeke	-	Calcutta Gazette, 7 Jan. 1857	C. B., London Gazette, 26 Feb 1858.
Mr. Johnstone	-	Indian Navy	31 Dec. 1848	Capture of Bushire	-	Major General F. Stalker	-	Calcutta Gazette, 7 Jan. 1857	-

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service, during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bombay Army and Indian Navy—cont'd.						
Captain A. B. Kemball	Bombay Artillery	11 Dec. 1837	Capture of Mohumra Operations at Ahwaz	Sir J. Outram Captain Rennie, I. N.	Calcutta Gazette, 25 April 1857, 6 May 1857.	Major, London Gazette, 19 Jan. 1858. C. B., London Gazette, 22 Jan. 1858.
Lieutenant W. A. Kerr	24th Bombay N. I.	14 June 1851	Attack on Kolapore Action at Oodeypore	Government of Bombay Brigadier W. Parke	Bengal Military Letter, No. 279, of 1857. Calcutta Gazette, 26 Jan. 1859	V. C., London Gazette, 27 April 1858.
Major F. A. C. Kane	15th Bombay N. I.	29 Dec. 1839	Service with the Transport Train.	Sir Hugh Rose	Calcutta Gazette, 2 Mar. 1859	
Captain R. H. Keatinge	Bombay Artillery	11 June 1842	Capture of Calpee	Sir Hugh Rose	Calcutta Gazette, 2 Mar. 1859	Major, London Gazette, 23 Jan. 1859.
Captain A. B. Little	25th Bombay N. I.	10 Dec. 1842	Operations near Mundisore Capture of the Fort of Loharee	Brigadier C. S. Stuart Major Gall	Calcutta Gazette, 6 Feb. 1858 - - ditto - 23 June "	Major, London Gazette, 28 Jan. 1859.
Lieut. Col. J. Liddell	3d Bombay Europeans.	21 Feb. 1821	Action at the Pass of Mundisore. Capture of Jhansi Action at Barodia	Sir Hugh Rose - - ditto - - ditto	Calcutta Gazette, 8 May 1858 - - ditto - 9 June " - - ditto - 28 Sept. 1859	C. B., London Gazette, 22 March 1859.
Captain J. G. Lightfoot	Bombay Artillery	11 Dec. 1840	Capture of Jhansi Action near Jhansi Capture of Koonch Capture of Gwalior	Sir Hugh Rose - - ditto - - ditto Sir Robert Napier.	Calcutta Gazette, 9 June 1858 - - ditto - 14 July " - - ditto - 11 Aug. " - - ditto - 23 Feb. 1859	Major, London Gazette, 28 Jan. 1859. C. B., 22 March 1859.
Captain W. M. Leekie	13th Bombay N. I.	27 Dec. 1837	Capture of Calpee Capture of Rathghur Action at Barodia	Sir Hugh Rose - - ditto - - ditto	- - ditto - 2 Mar. " - - ditto - 28 Sept. " - - ditto - 28 Sept. "	Major, London Gazette, 7 Oct. 1859.
Veterinary Surgeon W. Lamb	3d Bombay Cavalry	20 Mar. 1853	Capture of Koonch Action at Mohoni Action at Diapoor	Sir Hugh Rose Brigadier C. Steuart. Captain W. Ashburner Major J. Forbes	Calcutta Gazette, 9 June 1858 - - ditto - 11 Aug. " Calcutta Gazette, 13 Oct. 1858 - - ditto - 2 Mar. 1859	
Major W. H. C. Lye	13th Bombay N. I.	12 June 1835	Battle of the Bunnas	Major General Roberts	Calcutta Gazette, 20 Oct. 1858	Lieut. Col., London Gaz., 18 Nov. 1859.

Captain A. W. Lucas	7th Bombay N. I. -	1 Sept. 1838	Battle of the Bunnas	-	Major General Roberts	-	Calcutta Gazette, 20 Oct. 1858	Major, London Gazette, 18 Nov. 1859.
Captain J. Langston	4th Bombay N. I. -	11 June 1842	Action near Rajpore	-	Major R. M. Sutherland	-	Calcutta Gazette, 19 Jan. 1859	
Captain F. A. E. Loch	1st Bombay Cavalry	7 Apr. 1844	Capture of Gwalior	-	Sir Hugh Rose	-	Calcutta Gazette, 23 Feb. 1859	Major, London Gazette, 28 Jan. 1859.
Lieutenant H. Le Cocq	Bombay Artillery -	13 June 1851	Capture of Gwalior	-	Brigadier M. W. Smith	-	Calcutta Gazette, 11 June 1859	
Assist.-Surg. J. Lumsdaine	Bombay Medical Establishment.	10 Nov. 1852	Pursuit of rebels from Calpee	-	Lieut. Col. R. H. Gall	-	Calcutta Gazette, 2 Mar. 1859	
Lieutenant G. B. Leslie	24th Bombay N. I.	4 Apr. 1854	Action near Sonorie	-	Capt. J. O'B. Forrest	-	Calcutta Gazette, 9 Mar. 1859	
Lieutenant T. E. Lewis	Indian Navy	2 May 1842	Operations in Assam	-	Lord Clyde Colonel F. Jenkins. Lieut. Col. S. F. Hannay.	-	Calcutta Gazette, 11 May 1859	
Surgeon Thomas Mackenzie	Bombay Medical Establishment.	22 Feb. 1828	Taking of Bushire - Operations near Mundisore Capture of Koonch Capture of Calpee	- - - -	Major General F. Stalker Brigadier C. S. Stuart Sir Hugh Rose Brigadier C. S. Stuart	- - - -	Calcutta Gazette, 7 Jan. 1857 - ditto - 6 Feb. 1858 - ditto - 11 Aug. " - ditto - 2 Mar. 1859	
Lieut. Col. G. G. Malet	3d Bombay Cavalry	25 Apr. 1824	Taking of Bushire	-	Major General F. Stalker	-	Calcutta Gazette, 7 Jan. 1857	Killed in action.
Captain W. E. Macleod	20th Bombay N. I.	22 May 1838	Taking of Bushire	-	Major General F. Stalker	-	Calcutta Gazette, 7 Jan. 1857	
Major Alex ^r . R. Manson	4th Bombay N. I. -	10 Dec. 1839	Taking of Bushire - Action near Rajgurn	- -	Major General F. Stalker Major General J. Michel	- -	Calcutta Gazette, 7 Jan. 1857 - ditto - 24 Nov. 1858	Lieut. Col., London Gaz., 16 Dec. 1859.
Lieut. J. A. M. Macdonald	3d Bombay Europeans.	21 Feb. 1843	Operations near Mundisore Action at the Pass of Mundinpoore.	- -	Brigadier C. S. Stuart Sir Hugh Rose	- -	Calcutta Gazette, 6 Feb. 1858 - ditto - 8 May "	
Lieutenant W. T. Mills	25th Bombay N. I.	20 Jan. 1851	Capture of Jhansi - Action near Jhansi Action at Barodia	- - -	- ditto - ditto - ditto	- - -	- ditto - 9 June " - ditto - 14 July " - ditto - 28 Sept. 1859	
Lieutenant F. E. Manners	Indian Navy	11 May 1831	Action near Jhansi	-	Brigadier C. S. Stuart	-	Calcutta Gazette, 14 July 1858	
Commander A. Macdonald	Indian Navy	20 Oct. 1828	Taking of Mohumra	-	Colonel Lugard	-	Calcutta Gazette, 25 April 1857	
Captain W. Montrou	24th Bombay N. I.	10 Dec. 1839	Taking of Bushire	-	Sir H. Leeke	-	Calcutta Gazette, 7 Jan. 1857	
Assist.-Surg. T. Miller, M.D.	Bombay Medical Establishment.	19 Nov. 1856	Capture of Jhansi	-	Sir Hugh Rose	-	Calcutta Gazette, 14 July 1858	
Lieutenant T. J. Macdichlan	Bombay Artillery -	11 June 1847	Capture of Jhansi - Capture of the Fort of Powrie Capture of Gwalior	- - -	Sir Hugh Rose Sir Robert Napier - ditto	- - -	Governor General's Letter, dated 12 Nov. 1858. Calcutta Gazette, 6 Oct. 1858 - ditto - 23 Feb. 1859	

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service, during the Rebellion in India, &c.—*continued*.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bombay Army and Indian Navy—<i>contd.</i>						
Lieutenant A. T. Moore	3d Bombay Cavalry	29 July 1850	Action at Mohoni - Capture at Rathghur -	Captain W. Ashburner Sir Hugh Rose -	Calcutta Gazette, 13 Oct. 1858 - - ditto - 28 Sept. 1859	V. C., London Gazette, 3 August 1860.
Lieutenant G. W. Macauley	16th Bombay N.I.	12 June 1846	Battle of the Bunnas -	Major General Roberts	Calcutta Gazette, 20 Oct. 1858	
Brigadier H. Macen	Bombay Infantry	4 Jan. 1821	Service with the Rajpootana Field Force.	Major General Roberts	Bengal Military Letter, No. 103 of 1859.	
Captain R. P. Malcolm	Bombay Engineers	13 June 1851	Action near Rajgurn	Major General J. Michel	Calcutta Gazette, 24 Nov. 1858	Major, London Gazette, 16 December 1859.
Captain E. Maude	4th Bombay N.I.	1 Feb. 1844	Action near Sindwaho	Major General J. Michel	Calcutta Gazette, 19 Jan. 1859	
Midshipman A. Mayo	Indian Navy	19 Feb. 1857	Operations in Assam	Lieut. Col. S. F. Hannay	Calcutta Gazette, 11 May 1859	
Lieutenant F. A. Montrieux	25th Bombay N.I.	5 Mar. 1857	Action near Rajpore	Major R. M. Sutherland	Calcutta Gazette, 19 Jan. 1859	
Lieutenant A. G. Mayne	1st Bombay Cavalry	20 Sept. 1853	Action near Koondrye	Brigadier M. W. Smith	Calcutta Gazette, 19 Jan. 1859	
Cornet W. Mills	1st Bombay Cavalry	20 Dec. 1856	Capture of Gwalior	Sir Hugh Rose -	Calcutta Gazette, 23 Feb. 1859	Killed.
Lieut. J. E. A. Mackintosh	3d Bombay European Regiment.	20 Jan. 1853	Action at Diapora Capture of Calpee -	Major J. Forbes - Sir Hugh Rose -	Calcutta Gazette, 2 Mar. 1859 - - ditto - 2 Mar. "	
Lieutenant R. Mecredy	12th Bombay N.I.	28 Feb. 1851	Action at Seekun	Lieut. Col. J. Holmes	Calcutta Gazette, 16 Mar. 1859	
Lieutenant H. R. Meiklejohn	Bombay Engineers	9 Dec. 1854	Capture of Jhansi	Sir Hugh Rose -	Governor General's Letter, dated 12 November 1858.	Killed.
Captain J. H. P. Malcolmson	Bombay Artillery	8 June 1849	Action at Kooshana	Major General J. Michel Brigadier R. W. Honner.	Calcutta Gazette, 16 Mar. 1859	
Captain R. B. Moore	3d Bombay Cavalry	10 Feb. 1839	Persian Campaign	Brig. Gen. J. Jacob	Bombay Military Letter, No. 23, of 1859.	
Lieut. Col. G. Malcolm	1st Bombay N.I.	10 June 1836	General Service	Sir H. Somerset	Bombay Military Letter, No. 40, of 1858.	C. B., London Gazette, 22 March 1859.
Captain G. B. Mellersh	Bombay Artillery	10 Dec. 1845	Persian Campaign	Brig. Gen. J. Jacob	Bombay Military Letter, No. 23, of 1859.	
Colonel G. Macan	26th Bombay N.I.	1 Dec. 1819	Persian Campaign	Sir J. Outram	Bombay Military Letter, No. 23, of 1859.	

Ensign W. H. Newport	3d Bombay Europeans.	7 Dec. 1855	Capture of Jhansi -	Sir Hugh Rose -	Calcutta Gazette, 9 June 1858
Lieutenant J. T. Newall	2d Bombay N. I.	20 Feb. 1847	Capture of the Fort of Loharee -	Brigadier C. Steuart. Major Gall -	- ditto - 23 June "
Lieutenant G. Nicholetts	1st Bombay Fusiliers	27 July 1848	Battle of the Bunnas -	Major General Roberts -	Calcutta Gazette, 20 Oct. 1858
Assist. Surg. G. Naylor	Bombay Medical Establishment.	20 Oct. 1852	Action at Seekun -	Lieut. Col. J. Holmes -	- ditto - 16 Mar. 1859
Captain J. P. Nixon	25th Bombay N. I.	12 June 1841	Capture of Rampoor Kussiah -	Brigadier E. R. Wetherall -	Calcutta Gazette, 11 Dec. 1858
Lieutenant C. P. Newport	10th Bombay N. I.	4 Mar. 1857	Capture of Calpee -	Sir Hugh Rose -	Calcutta Gazette, 2 Mar. 1859
Surgeon G. M. Ogilvie, M. D.	Bombay Medical Establishment.	9 Mar. 1841	Action at Dewsa -	Brigadier Showers -	Calcutta Gazette, 12 Mar. 1859
Major General Sir J. Outram, K. C. B.	Bombay Infantry	2 May 1819	Pursuit and dispersion of rebels under Rao Sahib.	Colonel R. De Salis -	Calcutta Gazette, 21 May 1859
Captain F. J. Oldfield	3d Bombay Cavalry	2 Jan. 1842	Defence of Lucknow -	Brigadier Inglis -	Calcutta Gazette, 9 Dec. 1857
Lieut. Col. C. J. Owen	1st Bombay Cavalry	7 Oct. 1824	Commanding Persian Expeditionary Force. Capture of Lucknow -	Governor General -	London Gazette, 9 June 1857
Captain John Pottinger	Bombay Artillery	9 June 1831	Action near Rajgurih -	Sir Colin Campbell -	Calcutta Gazette, 14 Apr. 1858
Captain J. W. Playfair	Engineers	13 June 1845	Action at Kurai -	Major General J. Michel -	Calcutta Gazette, 24 Nov. 1858
Lieutenant A. A. Park	24th Bombay N. I.	20 Mar. 1854	Action near Sindwaho -	- ditto -	- ditto - 5 Jan. 1859
Lieutenant W. A. Park	3d Bombay Europeans.	11 Dec. 1849	Capture of Gwalior -	Sir Hugh Rose -	Calcutta Gazette, 23 Feb. 1859
Captain R. Pittman	Bombay Artillery	10 Dec. 1847	Taking of Bushire -	Major General F. Stalker -	Calcutta Gazette, 7 Jan. 1857
Captain J. G. Petrie	Bombay Artillery	11 June 1841	Capture of Bushire, Battle of Kooshab, and Capture of Mohamra.	Governor General -	Calcutta Gazette, 7 Nov. 1857
			Capture of Jhansi -	Sir Hugh Rose -	Governor General's Letter, dated 12 November 1858.
			Capture of Jhansi -	Sir Hugh Rose -	Calcutta Gazette, 9 June 1858
			Capture of Jhansi -	Brigadier C. Steuart.	Governor General's Letter, dated 12 November 1858.
			Battle of the Bunnas -	Sir Hugh Rose -	Calcutta Gazette, 20 Oct. 1858
				Major General Roberts -	Major, London Gazette, 28 January 1859.
					Major, London Gazette, 18 November 1859.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service, during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bombay Army and Indian Navy—cont^d.						
Captain W. P. Pelly -	10th Bombay N. I.	12 June 1841	Operations before and Capture of Gwalior.	Lieut. Col. J. A. R. Raines -	Calcutta Gazette, 30 Oct. 1858, and 23 Feb. 1859.	Major, London Gazette, 28 January 1859.
			Action near Koondrye -	Brigadier M. W. Smith -	- ditto - 19 Jan. 1859	
			Action at Kota-ka-Serai -	Sir Hugh Rose -	- ditto - 23 Feb. "	
Lieut. T. W. W. Pierce -	10th Bombay N. I.	29 Dec. 1846	Action near Koondrye -	Brigadier M. W. Smith -	Calcutta Gazette, 19 Jan. 1859	
Captain L. Pelly -	17th Bombay N. I.	12 Dec. 1840	Persian Campaign -	Brig. Gen. J. Jacob -	Bombay Military Letter, No. 23 of 1859.	
Lieut. Col. G. Pope -	22d Bombay N. I.	17 Jan. 1824	Persian Campaign -	Sir J. Outram -	Bombay Military Letter, No. 23 of 1859.	
Lieut. Col. John S. Ramsay -	2d Bombay Europeans.	4 May 1820	Taking of Bushire -	Major General F. Stalker -	Calcutta Gazette, 7 Jan. 1857	
Captain C. P. Rigby -	16th Bombay N. I.	18 Jan. 1836	Taking of Bushire -	Major General F. Stalker -	Calcutta Gazette, 7 Jan. 1857	
Major G. H. Robertson -	25th Bombay N. I.	5 July 1829	Operations near Mundisore -	Brigadier C. S. Stuart -	Calcutta Gazette, 6 Feb. 1858	Lieut. Col., London Gaz., 24 Mar. 1858.
			Capture of Jhansi -	Sir Hugh Rose -	- ditto - 9 June "	C. B., 22 Mar. 1859.
			Capture of Koondh -	- ditto -	- ditto - 11 Aug. "	A. D. C. to the Queen,
			Pursuit of Maun Sing's Force -	Sir Colin Campbell -	- ditto - 20 Oct. "	and Colonel, 7 June 1859.
			Capture of Gwalior -	Sir Robert Napier -	- ditto - 20 Oct. "	
				Sir Hugh Rose -	- ditto - 23 Feb. 1859	
Captain H. G. Robison -	3d Bombay Europeans.	31 Jan. 1843	Capture of Jhansi -	Sir Hugh Rose -	Calcutta Gazette, 9 June 1858	
				Brigadier C. Steuart.		
Lieutenant W. Rose -	25th Bombay N. I.	13 June 1846	Capture of the Fort of Loharee -	Major Gail -	Calcutta Gazette, 23 June 1858	
			Capture of Gwalior -	Sir Hugh Rose -	- ditto - 23 Feb. 1859	
Captain W. Rice -	25th Bengal N. I.	26 Aug. 1843	Pursuit of Maun Sing's Force -	Sir Robert Napier -	Calcutta Gazette, 20 Oct. 1858	
			Action near Sypore -	Lieut. Col. G. H. Robertson.	- ditto - 16 Feb. 1859	
Commander J. Rennie -	Indian Navy	10 Dec. 1828	Capture of Bushire -	Sir H. Leeke -	Calcutta Gazette, 7 Jan. and 25 April 1857.	C. B., London Gazette, 22 January 1858.
			Capture of Mohumra -	Colonel Lugard.		
				Sir J. Outram.		

Lieutenant F. Roome	10th Bombay N. I.	3 Jan. 1846	Pursuit of Maun Sing's Force -	Sir Robert Napier	Calcutta Gazette, 20 Oct. 1858	Major, London Gazette, 21 September 1860.
			Operations before Gwalior -	Lieut. Col. G. H. Robertson.	-	
			Capture of Gwalior -	Lieut. Col. J. A. R. Raines	- ditto - 30 Oct. "	
			Operations in the Basoda District.	Sir Hugh Rose	- ditto - 23 Feb. 1859	
			Action near Goonapoor -	Sir Robert Napier	- ditto - 16 July "	
			Battle of the Bunnas -	Lieut. Col. W. Boyle	- ditto - 20 Aug. "	
Major Gen. H. G. Roberts	Bombay Infantry	10 April 1819	Capture of Gwalior -	Sir Henry Somerset	Calcutta Gazette, 20 Oct. 1858	K. C. B., London Gazette, 17 May 1859.
Lieutenant A. T. Reid	10th Bombay N. I.	20 Dec. 1852	Capture of Gwalior -	Sir Hugh Rose	Calcutta Gazette, 23 Feb. 1859	
Surgeon D. Ritchie, M.D.	Bombay Medical Establishment.	11 Aug. 1831	Capture of Calpee -	Brigadier M. W. Smith	- ditto - 11 June "	
Captain R. W. Richardes	10th Bombay N. I.	3 Feb. 1845	Pursuit and dispersion of Rebels under Rao Sahib.	Sir Hugh Rose	Calcutta Gazette, 2 Mar. 1859	
Lieut. Col. A. Shephard	20th Bombay N. I.	25 April 1824	Taking of Bushire -	Colonel R. De Salis	Calcutta Gazette, 21 May 1859	
Capt. Walter V. Shewell	20th Bombay N. I.	6 Jan. 1842	Taking of Bushire -	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	
Major Gen. F. Stalker, C.B.	Bombay Infantry	10 April 1819	Capture of Bushire -	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	
Rev. W. H. Schwabe	Ecclesiastical Establishment.	3 Jan. 1846	Persian Campaign -	Sir J. Outram	Calcutta Gazette, 14 Mar. 1857	Deceased.
Rev. W. Strickland	Roman Catholic Priest.	15 Sept. 1854	Persian Campaign -	Governor General	Calcutta Gazette, 7 Nov. 1857	
Lieutenant C. H. Strutt	Bombay Artillery	11 June 1853	Capture of Garakota -	Governor General	Calcutta Gazette, 7 Nov. 1857	
Brigadier C. S. Stuart	Bombay Infantry	30 April 1820	Capture of Koonch -	Sir Hugh Rose	Calcutta Gazette, 28 April 1858	C. B., London Gazette, 24 March 1858.
			Capture of the Fort of Powrie -	ditto	- ditto - 11 Aug. "	K. C. B., 22 March 1859.
			Capture of Jhansi -	Sir Robert Napier	- ditto - 6 Oct. "	
			Action near Jhansi -	Sir Hugh Rose	Calcutta Gazette, 9 June 1858	
			Capture of Gwalior -	ditto	- ditto - 14 July "	
			Capture of Calpee -	ditto	- ditto - 23 Feb. 1859	
			Capture of Mohumra -	ditto	- ditto - 2 Mar. "	
Captain W. S. Selby	Indian Navy	22 April 1830	Capture of Jhansi -	Colonel Lugard	Calcutta Gazette, 25 April 1857	
Captain J. W. F. Sandwith	3d Bombay Europeans.	6 Feb. 1839	Capture of Jhansi -	Sir Hugh Rose	Calcutta Gazette, 9 June 1858	Major, London Gazette, 28 January 1859.
Captain W. Scott	13th Bombay N. I.	2 Feb. 1841	Capture of Gwalior -	Brigadier C. Steuart.	Calcutta Gazette, 14 July 1858	Major, London Gazette, 28 January 1859.
			Capture of Gwalior -	Sir Hugh Rose	- ditto - 23 Feb. 1859	
				.. - ditto	-	

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bombay Army and Indian Navy—con^d.						
Lieut. R. A. Stevenson	Bombay Artillery	9 Dec. 1852	Battle of the Bunnas	Major General Roberts	Calcutta Gazette, 20 Oct. 1853	
Lieut. C. E. Stack	1st Bombay Cavalry	20 Feb. 1853	Battle of the Bunnas	Major General Roberts	Calcutta Gazette, 20 Oct. 1853	
Lieut. E. H. Shewell	23d Bombay N. I.	13 Dec. 1851	Action near Rajgurnh Action near Sindwaho	Major General J. Michel - ditto -	Calcutta Gazette, 24 Nov. 1853 - ditto - 19 Jan. 1859	
Captain G. Smith	2d Bombay Cavalry	17 Feb. 1847	Action at Oodeypore	Brigadier W. Parke	Calcutta Gazette, 26 Jan. 1859	Major, London Gazette, 20 April 1860.
Captain C. J. Stenart	13th Bombay N. I.	9 Dec. 1844	Action at Oodeypore	Brigadier W. Parke	Calcutta Gazette, 26 Jan. 1859	
Captain J. Shekleton	Bombay Artillery	14 June 1845	Action at Seekun	Lieut. Col. J. Holmes	Calcutta Gazette, 16 Mar. 1859	
Lieut. W. H. F. Sykes	3d Bombay Cavalry	3 April 1848	Persian Campaign	Sir J. Outram	Bombay Military Letter, No. 23 of 1859.	
Surgeon M. Stovell	Bombay Medical Establishment.	18 Oct. 1828	Persian Campaign	Sir J. Outram	Bombay Military Letter, No. 23 of 1859.	
Lieut. Col. Henry W. Trevelyan.	Bombay Artillery	19 Dec. 1820	Taking of Bushire	Major General F. Stalker Sir J. Outram	Calcutta Gazette, 7 Jan. 1857 - ditto - 14 Mar. "	C. B., London Gazette, 22 Jan. 1858.
Lieut. Col. Thomas Tapp	1st Bombay Europeans.	1 Jan. 1822	Taking of Bushire	Major General F. Stalker Sir J. Outram	Calcutta Gazette, 7 Jan. 1857 - ditto - 14 Mar. "	C. B., London Gazette, 22 Jan. 1858.
Major W. W. Taylor	5th Bombay N. I.	13 Feb. 1838	Taking of Bushire	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857	
Captain R. L. Taylor	18th Bombay N. I.	11 June 1838	Capture of Mohumra	Sir J. Outram	Calcutta Gazette, 25 April 1857	Major, London Gazette, 19 Jan. 1858.
Lieut. D. D. Thain	24th Bombay N. I.	20 Dec. 1848	Operations near Mundisore	Brigadier C. S. Stuart	Calcutta Gazette, 6 Feb. 1858	
Lieut. Col. S. Turnbull	Bombay Artillery	13 Dec. 1827	Action near Jhansi - Capture of Rathgurnh Action at Barodia	Sir Hugh Rose - ditto - - ditto -	Calcutta Gazette, 14 July 1858 - ditto - 28 Sept. 1859 - ditto - 28 Sept. "	Killed in action.
Lieut. Col. C. W. Tremenhare.	Bombay Engineers	11 Dec. 1829	Battle of the Bunnas	Major General Roberts	Calcutta Gazette, 20 Oct. 1858	
Lieut. James Tronson	Indian Navy	29 Jan. 1838	Attack on and capture of Mohumra.	Colonel Lugard	Calcutta Gazette, 25 April 1857	

Ensign T. Trueman	-	3d Bombay European Regiment.	20 Oct. 1856	Capture of Calpee	-	Sir Hugh Rose Brigadier C. S. Stuart.	Calcutta Gazette, 2 Mar. 1859
Surgeon J. Vaughan	-	Bombay Medical Establishment.	2 Feb. 1842	Capture of Jhansi Action at the Pass of Mundpore.	-	Sir Hugh Rose - ditto - ditto	Calcutta Gazette, 9 June 1858 - ditto - 11 Aug. " - ditto - 2 Mar. 1859
Lieut. J. Vibart	-	Bombay Artillery	9 Dec. 1854	Action at Sanganeer	-	Major General Roberts	Calcutta Gazette, 30 Oct. 1858
Lieut. M. W. Willoughby	-	4th Bombay N. I.	9 June 1849	Taking of Bushire	-	Major General F. Stalker	Calcutta Gazette, 7 Jan. 1857
Rev. G. A. F. Watson	-	Bombay Ecclesiastical Establishment.	20 July 1855	Persian Campaign	-	Governor General	Calcutta Gazette, 7 Nov. 1857
Lieut. John Watson	-	28th Bombay N. I.	3 Feb. 1848	Capture of Delhi Second Relief of Lucknow Battle of Bolundshuhur Operations at Agra Attack on Cawnpore by the Gwalior Mutineers. Operations near Delhi Capture of Meerungunge Capture of Lucknow	- - - - - - - -	Brigadier Hope Grant Sir Colin Campbell Major Ouvry Colonel Greathed. Colonel H. Cotton. Sir C. Campbell. Brigadier Hope Grant Sir J. Hope Grant - ditto	Calcutta Gazette, 7 Nov. 1857 - ditto - 11 Dec. " - ditto - 24 Dec. " - ditto - 24 Feb. 1858 - ditto - 24 Mar. " - ditto - 14 April "
Captain J. D. Woolcombe	-	Bombay Artillery	17 Aug. 1841	Operations near Mundisore Capture of Jhansi	- -	Brigadier C. S. Stuart Sir Hugh Rose	Calcutta Gazette, 6 Feb. 1858 - ditto - 9 June "
Major E. Wray	-	Bombay Artillery	11 Dec. 1839	Service with the Rajpootana Field Force.	-	Major General H. G. Roberts	Bengal Military Letter, No. 103 of 1859.
Captain John Wray	-	24th Bombay N. I.	11 June 1839	Landing at Hallilia Bay and taking of Bushire. Operations at Ahwaz.	-	Major General F. Stalker Sir J. Outram	Calcutta Gazette, 7 Jan. 1857 - ditto - 6 May "
Lieut. M. B. Worsley	-	Indian Navy	3 Feb. 1838	Capture of Mohumra	-	Colonel Lugard	Calcutta Gazette, 25 April 1857
Captain H. H. A. Wood	-	4th Bombay N. I.	9 Dec. 1843	Capture of Jhansi Action near Jhansi Capture of Koonth Capture of Gwalior Capture of Calpee Action at Barodia	- - - - - -	Sir Hugh Rose - ditto - ditto - ditto - ditto - ditto	Calcutta Gazette, 9 June 1858 - ditto - 14 July " - ditto - 11 Aug. " - ditto - 23 Feb. 1859 - ditto - 2 Mar. " - ditto - 28 Sept. "

V. C., London Gazette,
18 June 1858.Major, London Gazette,
24 March 1858.

C. B., 23 March 1859.

Major, London Gazette,
19 Jan. 1858.Major, London Gazette,
28 Jan. 1859.

Names and Rank of all Officers who Served in the Expedition to Persia, and on Field Service, during the Rebellion in India, &c.—continued.

RANK AND NAME.	CORPS.	Date of First Commission.	Service for which Mentioned.	By whom Mentioned.	Reference to Authority.	Promotion or Honour Conferred.
Officers of the Bombay Army and Indian Navy—contd.						
Lieut. B. F. Williams	30th Bombay N. I.	3 Mar. 1848	Pursuit of Maun Sing's Force - Operations before and Capture of Gwalior. Action at Kota-ka-Serai	Sir Robert Napier Lieut. Col. G. H. Robertson. Brigadier M. W. Smith	Calcutta Gazette, 20 Oct. 1858 - - ditto - 30 Oct. 1858 and 23 Feb. 1859. - - ditto - 23 Feb. 1859	
Assist. Surgeon D. Wylie	Bombay Medical Establishment.	1 Jan. 1844	Battle of the Bunnas	Major General Roberts	Calcutta Gazette, 20 Oct. 1858	
Surgeon T. W. Ward	Bombay Medical Establishment.	5 Jan. 1841	Capture of Koonch	Sir Hugh Rose	Governor General's Letter, dated 12 November 1858.	
Lieut. W. F. F. Waller	25th Bombay N. I.	20 Feb. 1857	Action near Sypore Capture of Gwalior	Sir Robert Napier Sir Hugh Rose	Calcutta Gazette, 16 Feb. 1859 - - ditto - 23 Feb. "	
Lieut. E. C. P. Willoughby	10th Bombay N. I.	21 July 1854	Relief of Lucknow	Sir C. Campbell	Letter from Governor General, dated 5 March 1858.	
Captain J. A. Wood	20th Bombay N. I.	6 July 1839	Persian Campaign	Sir J. Outram	Bombay Military Letter, No. 23 of 1859.	Major, London Gaz., 24 July 1859. V. C., 3 August 1859.
Lieut. G. A. P. Young- husband.	13th Bombay N. I.	9 June 1849	Capture of Delhi - Second Relief of Lucknow Battle of Bolundshuhur - Operations at Agra	Brigadier Hope Grant Sir Colin Campbell Major Ouvry Colonel Greathed Colonel H. Cotton. Sir C. Campbell	Calcutta Gazette, 7 Nov. 1857 - - ditto - 11 Dec. " - - ditto - 24 Dec. " - - ditto - 24 Dec. " - - ditto - 24 Dec. "	Dead.
Lieut. Col. Robert R. Young- husband.	20th Bombay N. I.	19 July 1838	Attack on Cawnpore by the Gwalior Mutineers. Action at Serai Ghât	Brig. Gen. Hope Grant.	- - ditto - 24 Dec. "	
Captain John W. Young	Indian Navy	25 May 1828	Landing at Hallila Bay, and taking of Bushire. Capture of Bushire Capture of Mohumra	Major General F. Stalker Sir H. Leeke Sir J. Outram	Calcutta Gazette, 7 Jan. 1857 - - ditto - 25 April "	C. B., London Gaz., 26 Feb. 1858.

RETURN of the Names and Rank of all OFFICERS who served in the EXPEDITION to *Persia*, and on Field Service during the REBELLION in *India*, with the Date of First Commission in the Army, whose Services have been brought to the Notice of Superior Authority by the Officers who respectively Commanded in the Action or Service; &c.

(*Colonel Sykes.*)

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EAST INDIA (PUBLIC WORKS DEPARTMENT).

RETURN to an Address of the Honourable The House of Commons,
dated 25 July 1861;—*for*,

- “ RETURNS specifying the Names of the EXAMINERS appointed to examine the CANDIDATES who presented themselves, since the last Return, for Admission to the ENGINEERS’ ESTABLISHMENT and PUBLIC WORKS DEPARTMENT of *India* :”
- “ Of the Names of the SUCCESSFUL CANDIDATES in Order of Merit, their respective Ages, and the Names of the CIVIL ENGINEERS to whom any of such Candidates have been Articled Pupils :”
- “ And, of the MARKS assigned on each Subject to every Candidate ; and of the EXAMINATION PAPERS on each Subject (in continuation of Parliamentary Paper, No. 566, of Session 1860).”

India Office, }
30 July 1861. }

W. T. THORNTON,
Secretary, Public Works Department.

(*Mr. Adam.*)

Ordered, by The House of Commons, to be Printed,
31 July 1861.

CIVIL ENGINEER EXAMINATIONS.

NAMES OF EXAMINERS.

Rev. Jonathan Cape, A. M., F. R. S.

Lt. Col. John Ouchterlony (Madras Engineers).

George Preston White, C. E.

Successful Candidates in order of Merit.

NAME.	AGE.	Civil Engineer to whom Articled, or under whom Served.
1. Mr. T. Hamilton - - -	20	Sharp, Stewart & Co., Manchester.
2. " J. McDonald - - -	21	J. F. Beattie, Aberdeen.
3. " E. L. Asher - - -	22	J. Fowler, Westminster.
4. " G. C. Cooke - - -	22	{ W. Dargan, Dublin. J. Bower, Dublin.
5. " B. Black - - -	22	London, Brighton, and South Coast Railway.
6. " T. E. Owen - - -	19	Edwin Clarke, London.
7. " J. Sheldon - - -	22	E. Gibbs, Stratford-on-Avon.
8. " F. R. Butt - - -	22	{ John Penn, Greenwich. Joseph Cubitt, London.
9. " A. Fenner - - -	22	{ G. England & Co., London. R. Stephenson & Co., Newcastle-on-Tyne.
10. " J. M. Luff - - -	22	John Stewart & Co., Blackwall.
11. " F. B. Doering - - -	22	{ Fawcett, Preston & Co., Liverpool. J. Dickson Ikin, London.

NUMBER OF MARKS assigned to each Candidate, whether successful or otherwise.

Number on Examiner's List.	Mathematics.	Surveying and Levelling.	Civil Engineering.	TOTAL.	Number on Examiner's List.	Mathematics.	Surveying and Levelling.	Civil Engineering.	TOTAL.
1	240	125	330	695	17	148	134	280	562
2	197	156	330	683	18	94	164	295	553
3	231	117	320	668	19	100	143	310	553
4	157	167	325	649	20	110	138	300	548
5	207	142	300	649	21	144	113	235	542
6	164	149	335	648	22	124	156	260	540
7	167	147	330	644	23	99	109	330	538
8	142	151	335	628	24	88	141	300	529
9	141	141	335	617	25	75	117	320	512
10	146	143	325	614	26	45	119	330	494
11	155	110	335	600	27	62	115	305	482
12	126	152	320	598	28	64	115	250	429
13	164	116	295	575	29	88	128	100	316
14	198	126	250	574	30	35	0	50	85
15	109	165	295	569	31	57	0	0	57
16	164	109	290	563	32	0	0	0	0

EXAMINATION PAPERS.

3d June 1861.

MECHANICS AND HYDROSTATICS.

1. If any number of forces in the same plane act upon a point, it is required to find a single force which shall be equivalent to them all. Find this both by construction and by analytical calculation.

Ex. Four forces represented by 1, 2, 3, and 4 act on a point; and the inclinations of the three last forces to the first are 60° , 90° and 150° . Find the magnitude and direction of the resultant.

2. A given weight is supported by two props situated upon a smooth horizontal plane; to find the pressure upon each. Also find the tension of the string which prevents the props from sliding outwards.

3. Find the centre of gravity of a triangular pyramid.

4. In toothed wheels it is required to find the proportion between the power and weight when they are in equilibrium.

5. A ladder 50 feet long weighs 120 lbs.; and a person wishing to raise it places one end against a wall, and then lifts it gradually upwards from the other end. Required the force which he will have to exert at any point of the ladder, supposing that his hands and feet are equally distant from the foot of the ladder; find also the pressure against the wall.

6. To determine the conditions of equilibrium on an inclined plane, when friction is taken into consideration.

7. Explain the principle of *virtual velocities*, and prove that it is true in the case of the lever.

8. It is required to calculate the conditions of equilibrium of any number of beams AB, BC, CD, DE, forming a framework in a vertical plane.

9. Explain the three laws of motion; and show by what experiments they are established.

10. When two imperfectly elastic bodies impinge upon each other directly with given velocities, and the force of compression is to the force of restitution as 1 to e ; it is required to determine their velocity after impact.

Ex. A is equal to 3 B, and A's velocity (60) is equal to half of B's velocity; required their velocities after impact, when they impinge upon each other directly in opposite directions, and the force of elasticity is to the force of compression as 3 to 4.

11. Two bodies are connected by an inextensible string passing over a fixed pulley; determine the motion of each body, and the tension of the string.

Ex. P=81 ounces, Q=80 ounces; how long would P be in descending 100 feet?

4 PAPERS RELATING TO EXAMINATION OF CANDIDATES FOR

12. Find the time of an oscillation in a small circular arc.

13. Explain the principle and uses of a fly-wheel; and find the limits within which the velocity of the wheel varies, the force acting in one direction only.

14. The pressure of a fluid on any surface is equal to the weight of a column of fluid, whose base is the surface pressed, and height equal to the depth of the centre of gravity of that surface below the surface of the fluid.

Ex. A cone whose height is 20 inches and the diameter of the base 20 inches, is filled with water; find the pressure (in lbs. avoirdupois) against the base, and the pressure upwards against the sides.

15. When a body is either partly or wholly immersed in a fluid, it is pressed upwards by a force equal to the weight of the fluid displaced.

16. Explain the method of determining the specific gravities of solid, fluid and gaseous bodies. How do you proceed when the solid is lighter than its bulk of water?

The specific gravity of *proof* spirit is .92, and the specific gravity of a cask of brandy is .90; how much per cent. is the brandy *over* or *under* proof?

17. Explain what is meant by stable and unstable equilibrium; and show that the equilibrium of a floating body is stable, unstable or indifferent, according as the *metacentre* is above, below, or coincident with, the centre of gravity of the body.

18. By what experiments is it proved that the density of the air is proportional to the force that compresses it?

19. Explain the principle of the siphon, and its mode of acting. To what height may it be constructed?

Hence explain the action of intermittent springs.

20. A diving bell of the form of a cube, each of whose sides is 8 feet long, is let down into the sea, its top being 100 feet below the surface of the water. Required the height to which the water will rise in the interior of the vessel.

4th June 1861.

ALGEBRA.

1. SIMPLIFY the following expressions:—

$$\frac{2a(x^2-y^2)^2}{cx} \times \frac{x^3}{(x-y) \cdot (x+y)}, \left(x-y+\frac{y^2}{x+y}\right) \div \left(x+y+\frac{y^2}{x-y}\right),$$

$$\frac{x - \frac{1}{2}\left(x - \frac{2}{3}y\right)}{y - \frac{1}{3}\left(x + \frac{3}{2}y\right)}$$

2. Divide $x^3 + \frac{1}{x^3} - 3\left(\frac{1}{x^2} - x^2\right) + 4\left(x + \frac{1}{x}\right)$ by $x + \frac{1}{x}$; and extract the square root of the quotient of $x^4 + x^3y + xy^3 + y^4$ divided by $x^2 - xy + y^2$.

3. Solve

3. Solve the following equations :—

$$\frac{7x + 20}{8} - \frac{9x + 12}{16} = \frac{3x + 1}{10} - \frac{29 - 8x}{20} \quad \dots \dots \dots (1)$$

$$(x - 1)(x - 2) = 2(x - 3)(x - 4) \quad \dots \dots \dots (2)$$

$$\left. \begin{array}{l} x^2 + xy = 15 \\ y^2 + xy = 10 \end{array} \right\} \quad \dots \dots \dots (3)$$

$$(x + 5)x - 2 + 3\sqrt{x(x + 3)} = 0 \quad \dots \dots \dots (4)$$

4. Change the fraction $\frac{7 - 2\sqrt{10}}{\sqrt{7 - 2\sqrt{10}} + 5 - \sqrt{10}}$ into one that has a rational denominator; and extract the square root of $38 - 12\sqrt{10}$.

5. Show that if $a : b :: c : d :: e : f :: \&c.$,
then $a : b :: a + c + e + \&c. : b + d + f + \&c.$
Also find a mean proportional between 709 and 320742.

6. A pipe of port (115 gallons) had 4 gallons drawn off, and was then filled up with water. After this had been repeated 7 times, how much wine was left in the cask?

7. Russian hemp being 30 *l.* a ton, a fibre is discovered such that a rope made of it lasts $\frac{3}{4}$ of the time that a hemp rope $\frac{1}{4}$ th as heavy again would, if exposed to the same wear and tear. What must this fibre fetch in order that ropes made of it may be as cheap in the end as those made of hemp?

8. Find an expression for the sum of a Geometrical Progression of n terms; and show what form this expression assumes when the number of terms becomes infinite.

9. Sum the series

$$\begin{array}{ll} 11, & 13\frac{1}{2}, & 16 & \text{to 25 terms,} \\ 1, & \frac{2}{3}, & \frac{4}{9} & \text{to 5 terms,} \\ \frac{1}{3}, & \frac{9}{15}, & \frac{4}{75} & \text{to infinity;} \end{array}$$

and insert 7 Arithmetical Means between 2 and -2 .

10. The sum of 5 numbers in Arithmetical Progression is 20, and the sum of their squares is 90. Required the numbers.

11. One horse takes 5 strides while another takes 4, but six strides of the latter are equal to 7 of the former; which is the swifter horse? and where will it be when the horse behind has travelled 20 miles?

12. A pound of tea and a pound of sugar cost together 5 *s.* 4 *d.*; but if the sugar were to rise in price 50 per cent., and the tea 10 per cent., they would cost 6 *s.*: find the prices of the tea and the sugar.

13. Find by duodecimals the number of square feet in a room whose length is 17 ft. 8 in. and the breadth 22 ft. 6 in.

14. What is the amount (simple interest) of 461 *l.* 10 *s.* for $6\frac{1}{2}$ years at 5 per cent. per annum.

15. On May the 1st Calcutta $5\frac{1}{2}$ per Cents. were at 100 $\frac{1}{8}$, while Consols were at 91 $\frac{3}{8}$. If 5,000 *l.* had been sold out of the former stock, and the proceeds invested in the latter, what effect would have been produced on the income?

4th June 1861.

GEOMETRY.

1. DEFINE clearly the meanings of the terms *oblong*, *rhombus*, *rhomboid*, *trapezoid*, and *trapezium*; also enunciate the axiom on which the theorems concerning parallel lines are based.

2. The angles at the base of an isosceles triangle are equal to one another; and if the equal sides be produced, the angles upon the other side of the base shall be equal.

If an isosceles triangle has the vertical angle equal half a right angle, how many degrees are in each angle at the base?

3. To make a triangle of which the sides shall be equal to three given straight lines, but any two whatever of these must be greater than the third.

4. Triangles upon the same base, and between the same parallels, are equal to one another.

Hence show how to construct a triangle which shall be equal to a given triangle, and have one of its sides equal to a given straight line. Also show how to change any given rectilineal figure into a triangle of equal area; and explain the use of this transformation in surveying.

5. In any right angled triangle, the square which is described upon the side subtending the right angle, is equal to the squares described upon the sides which contain the right angle.

Show how to cut the corners off a square so as to form an equilateral and equiangular octagon.

6. If a straight line be bisected, and produced to any point, the square of the whole line thus produced, and the square of the part of it produced are together double of the square of half the line bisected, and of the square of the line made up of the half and the part produced.

Prove this Proposition also algebraically.

7. The angles in the same segment of a circle are equal to one another.

Given three points in a circle: show how we may find any number of other points, without knowing the position of the centre.

8. A segment of a circle being given, to describe the circle of which it is the segment.

Show that this, and the first Proposition in the third Book, are respectively the general and particular cases of the same Problem.

9. Assuming that the areas of circles are proportional to the squares of their radii, show how to divide a circle into three equal parts by concentric circles.

10. Enunciate and prove the Proposition on which the construction of "Proportional Compasses" depends.

11. Similar triangles are to one another in the duplicate ratio of their homologous sides.

Hence show how to bisect a given triangle by a line parallel to one of its sides.

12. If two straight lines be cut by parallel planes, they shall be cut in the same ratio.



SCALE OF CHAINS.



INDIAN ENGINEER ESTABLISHMENT.

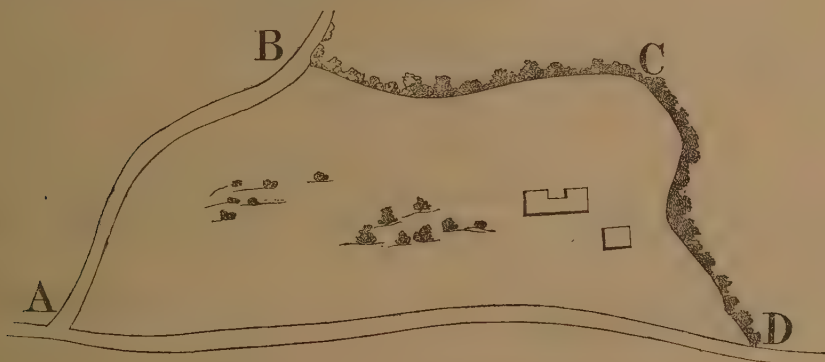
Competitive Examination, 3rd June 1861.

LAND SURVEYING.

1. THERE is a barrack cesspool on the slope of a hill, sunk 22 feet below the surface, which it is desired to render self-emptying by means of a sewer to discharge near the foot of the hill, to the eastward. Describe how you would proceed in driving a gallery or tunnel for this purpose, with a slope of 1 in 12. Draw a plan and section, illustrating your method, and assuming the angle of inclination of the hill to be 32° , dipping to the eastward.

2. In a survey, starting from a turnpike-gate, as my first station, I took the bearing of a sign-post along the road, with a circumferenter— $342^\circ 10'$ N. W., and measuring the distance found it to be 16 chains. I also took bearings to a church tower, $52^\circ 30'$ E, and to a conspicuous tree, $274^\circ 15'$ W. At the signpost I took the bearing of the tree, $243^\circ 40'$ W., and also a forward bearing to the angle of a cottage on the roadside, 11° E., measuring the distance which was 21 chains. From the cottage I got a bearing to the church tower, 130° E. Required the distance of the tree and church tower respectively, from the signpost. A plan to scale is required.

3. An irregular shaped piece of ground, as A, B, C, D, A,

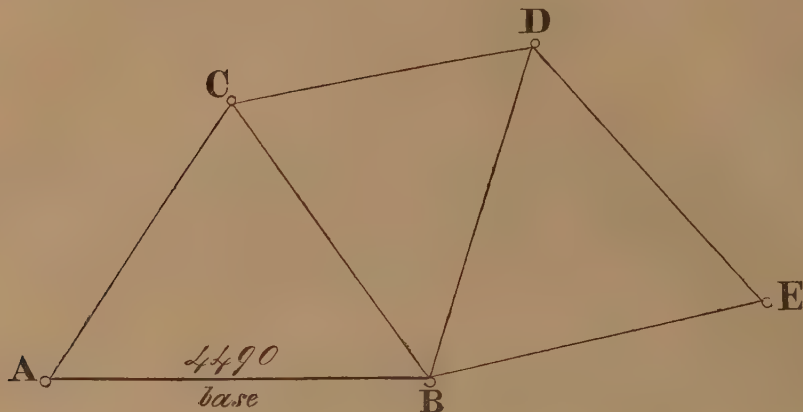


has to be surveyed and measured with the chain only. Draw a plan to scale of any figure preferred, and explain how it should be surveyed; also find the contents in square acres.

4. A survey plan of an estate is given. Describe how you would proceed to survey it with a circumferenter and chain, marking on the plan the stations you would establish, and prepare therefrom a field-book with sufficient accuracy to admit of a correct plan of the estate being plotted from its contents. Give also the content of the estate in square acres.

TRIGONOMETRICAL SURVEYING.

1. A BASE line, A B, was measured and reduced, and found to be 4,490 yards.



Stations were established at C D and E, and angles were observed at A and B, with a theodolite as follows :

$$\angle C A B = 66^{\circ} 30' 5''$$

$$C B A = 57^{\circ} 9' 55''$$

$$C B D = 48^{\circ} 59' 50''$$

$$D B E = 65^{\circ} 1' 30''$$

Angles were also measured at C as follows,

$$\angle A C B = 56^{\circ} 20' 0''$$

$$B C D = 56^{\circ} 0' 30''$$

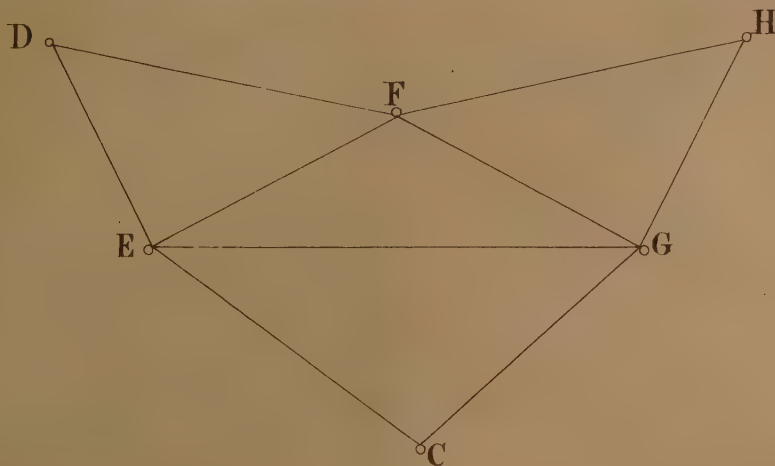
but as it appeared that B E was a side of a triangle of a former series, and the distance ascertained from records to be 3,910 yards, there was no necessity for measuring any angles at D.

The candidates are required to work out the above triangulation, resulting in ascertaining the distance D E.

2. Explain the method of measuring and reducing a base line, and of fixing the principal stations of a survey as practised in the Ordnance Survey of Great Britain, and in the Grand Trigonometrical Survey of India, and describe the mode of procedure to be adopted by a surveyor charged with the duty of extending a series of principal triangles, with sides of 25 to 40 miles in length, over a tract of country.

Trigonometrical Surveying.

Question 3. In conducting a series of Minor or Secondary Triangles, angular observations taken at **E** **F** and **G** were lost, and as it was inconvenient to resume the work at those stations, the angles **E** **F** and **G** of the Triangle **EFG** were found by computation. The following were the data which the records furnished. —



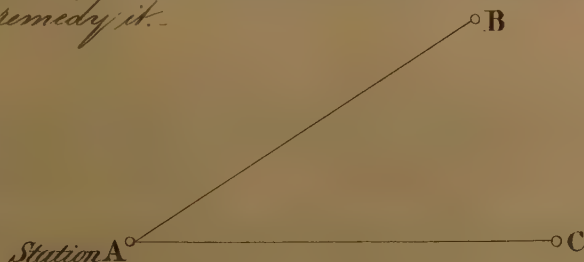
$$\begin{aligned} \text{In } \triangle DEF: DF &= 11,420 \text{ yards} \\ \angle D &= 33^\circ 52' 10'' \\ \angle E &= 83^\circ 5' 0'' \end{aligned}$$

$$\begin{aligned} \text{In } \triangle ECG: EC &= 9,881 \text{ yards} \\ \angle C &= 90^\circ 58' 5'' \\ \angle G &= 55^\circ 53' 10'' \end{aligned}$$

$$\begin{aligned} \text{In } \triangle FGH: FH &= 10,260 \text{ yards} \\ \angle H &= 56^\circ 10' 40'' \\ \angle G &= 66^\circ 42' 30'' \end{aligned}$$

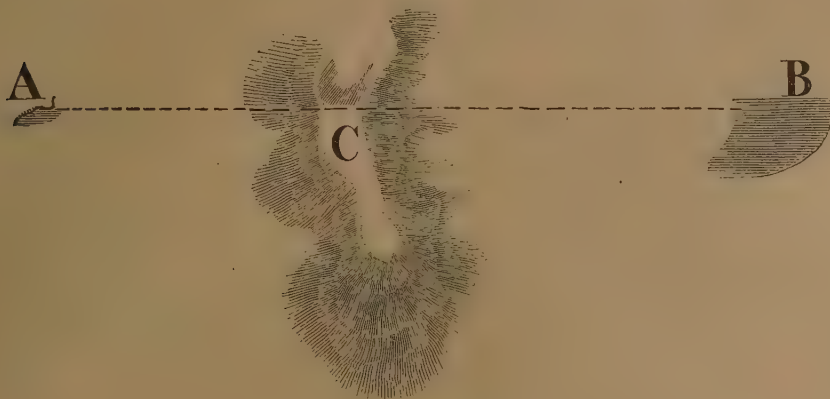
From these data it is required to compute the $\angle$ s **E** **F** and **G** in the $\triangle EFG$

Question 4. At a Station **A** I measured the angular distance between two other Stations **B** & **C**, with a Theodolite, & found it to be $41^\circ 5' 10''$ but on measuring the same angle, viz $\angle BAC$ with a Sextant, I obtained a different result, viz, $41^\circ 24' 30''$. — Explain the cause of this discrepancy, both instruments being assumed as in perfect adjustment, and state what steps you would take to remedy it.



LEVELLING.

1. It was desired to ascertain if water could be brought from a spring (A) to a reservoir (B) by a channel to be carried round an intervening spur (C).



Levels were taken along the line A C B, and the result was that B was found to be 2·3 feet lower than A.

The candidates are required to prepare a field book from an imaginary profile (drawn to scale), involving six stations of the levelling instrument, exhibiting this result, assuming A C B to be 1853 yards in length.

2. Describe the dumpy level, its corrections and adjustments, and the method of using it.

3. Explain the use of the barometer (mercurial and aneroid) in preparing a section through an extended tract of hilly country.

4. How can the theodolite be used in levelling?

5. Describe the most expeditious and efficacious method to be adopted in carrying a series of trial levels for a contemplated line of railway over a tract of country.

PUBLIC WORKS DEPARTMENT—INDIA.

CIVIL ENGINEER ESTABLISHMENT.

EXAMINATION PAPERS for Appointments for June 1861,

George Preston White, C. E., Examiner.

Subject—Practical, Civil and Mechanical Engineering.

DESCRIBE the course of education you have undergone for the profession, name the engineer to whom you have been a pupil, the number of years articulated, the nature of the works on which you have been engaged, and state in what branch of the profession you have had most practical experience.

Roads.

1. Describe the engineering features of any important line of communication, such as the great roads over the Simplon or St. Gothard; explain the means employed for obtaining easy gradients for drainage, and for preventing injury from floods, snow, avalanches, &c.

2. Draw transverse sections of a road, showing formation in sidelong ground, on level ground, through cutting, and long precipitous rocky ridges; show drains, culverts, fences, &c., and figure on dimensions, and state the quantity of metalling and other materials required per perch, with average cost.

3. Describe Mr. Telford's principles of road making, as adopted in his practice on the Caledonian and Holyhead roads; in what does it differ from Mr. M'Adam's system? and state the comparative advantages and cost.

4. Describe some of the plans which have been successfully employed for making foundations for roads over marshes and unstable ground.

5. What are the best materials for road metalling, and the best seasons of the year for repairing roads?

6. Give general specification and estimate, adopting your own prices and data, for one mile of road over level clay land, one mile over rough mountain and one mile in side cutting.

7. If required to lay out a road with a view, at a subsequent period, to use one portion of it for a tramway for cattle draft, or for light locomotives, state what gradients and curves you would consider necessary, the nature of the bridges and other works, the description of rail, and state what course you would adopt generally, so as to secure the utmost economy in construction.

8. What is the tractive power required per ton on a well-formed road, and on a railway on a level, also on gradients of 1 in 30, of 1 in 50, and of 1 in 100, at velocities of 5, 10 and 20 miles per hour?

Railways and Tramways.

9. Describe the different methods employed for setting out railway curves, and for laying out widths on sidelong ground.

10. What elevation should be given to the exterior rail for curves 500, 1,000 and 5,000 feet radius respectively, the gauge being 4 feet 8½ inches, and the average velocity of trains 20 miles an hour?

11. Give the weight per yard of the rails used on some of the principal railways in this country and abroad, and describe the different forms of rails, chairs, and sleepers, mode of fishing the joints; state the cost per mile of the different systems, and their comparative advantages.

12. Give the average cost per mile of some of the most important railways in the United Kingdom, on the Continent, in America and in India.

13. Give some particulars as to the steepest gradients used on railways, and explain the different modes adopted for working traffic over steep inclines.

14. Design a railway station of simple construction to accommodate a town of 10,000 inhabitants; give ground plan, elevation and sections, with sufficient detail to enable builders to execute the work therefrom, and give a specification and estimate of the cost.

15. In countries like America and India, of vast extent, where money bears a high rate of interest, and where it is necessary that the first cost of railways should be small, economy of construction being of the utmost importance consistent with safety and economy in working; describe the kind of railway and permanent way you would recommend, the nature of the bridges, the form and weight of rail per yard, the railway to be suitable either for light locomotives or cattle draft; give an estimate and general specification, and name any railway which illustrates your views.

16. Give a brief description of the locomotive engine, describing the most important improvements since its first introduction; and describe an economical light locomotive, suitable for moderate traffic on tramways or low-speed railways.

Canals.

17. Draw transverse sections of a canal in cutting, on the surface, and on an embankment. Figure on the dimensions and slopes, and show puddle lining, towing path, &c.

18. If required to lay out a line of canal, state the principal circumstances which would guide you as to the selection of the route, and the mode of obtaining the water supply.

19. Describe

19. Describe the various modes used for raising canal boats from one level to another.

20. Describe some of the most important aqueducts which have been constructed for carrying canals across valleys and ravines.

21. Describe the plan adopted by Mr. Roebling for using suspension bridges for canals, and explain why it is, in some respects, the most favourable strain to which a suspension bridge can be subjected.

22. State some of the circumstances which should determine the distance between canal locks.

23. Describe any canal, where great engineering skill has been displayed in its construction.

Irrigation.

24. Describe in detail the different methods employed in India and Lombardy for irrigating land.

Locks.

25. Make a design for a canal lock chamber, giving plan, elevation, section and specification, breadth 20 feet, length 80 feet, lift 10 feet, average depth of canal 10 feet. State what precautions you would take regarding the foundations, also describe the best form of sluice.

26. What are the circumstances which would determine you in adopting a small number of deep locks, or a large number of shallow locks, where a considerable difference of elevation is to be overcome?

27. Describe the best way of making puddle for lining canals, so as to prevent its cracking.

Foundations under Water.

28. Describe in detail the different methods employed for forming foundations under water, and give examples, stating the comparative merits and advantages of each system, and their applicability under the various circumstances met with in practice.

29. State which are the best, and which are the most difficult soils to form foundations in, and explain how you would ascertain the nature of the strata, if required, to execute an important work under water.

30. Describe the various uses and applications of Mr. Mitchell's screw piles.

31. Describe the method employed by Mr. Brunel, for forming the foundation for the centre pier of the Albert Bridge at Saltash; or by Sir William Cubitt, for Rochester Bridge.

Bridges and Viaducts.

32. Give the dimensions, span, cost, and peculiarities of construction of important examples of bridges and viaducts under the following heads:

1st. Those where the support of the structure depends on compression alone, as in the arch.

2nd. Those where the supporting material is subject to extension alone, as in the suspension bridge.

3rd. When the structure is subjected to both compression and extension, as in the girder.

33. Describe the different forms of girder, viz.:—The lattice or trellis, the Warren, the tubular, the bow and string, and Mr. Brunel's new girder; state the comparative advantages and applicability in practice of these different forms of construction.

34. Describe the mode adopted by Mr. Roebling for trussing the Niagara Suspension Bridge, to prevent vibration and undulation, so as to fit it for railway traffic.

35. Describe the principle of Bollman's Iron Suspension and Trussed Bridge.

36. What are the circumstances which would guide you in employing cast iron, wrought iron, stone, brick, timber or wire, in the construction of bridges and viaducts?

37. Design a railway viaduct to cross a river 200 feet wide, greatest depth of water 30 feet, and height from surface of water to formation level 50 feet.

38. In wrought iron trellis and boiler plate girder bridges, what proportion should the depth of the beam bear to the span?

39. What is the weight of a platform loaded with men per square yard? and what is the difference in effect between troops marching in order over a suspension bridge, and breaking step?

40. Describe the mode adopted for raising the chains of the Menai and Hungerford Suspension Bridges.

41. Make a design for a centre, of simple construction, for a brick semi-circular arch of 50 feet span.

42. Make a sketch, showing the principle of Mr. Mylnes' centre for Blackfriars Bridge, or give any other important example of centering.

43. Explain the mode adopted by Sir Isambard Brunel, to build a bridge without centering, and describe the mode proposed by Mr. Robert Stephenson, to erect the bridge first designed for the Menai Straits without centering, so as not to interfere with the navigation.

44. Give transverse sections of the best forms for girders of cast, wrought and boiler plate iron; and state the proportion which should exist above and below the neutral axis; also the general results arrived at from the experiments of Messrs. Stephenson, Fairbairn, Hodgkinson and Barlow.

Retaining Walls.

45. Design retaining walls of stone and brick, 20, 30 and 40 feet in height; figure on the dimensions and batter, the strata being plastic clay.

Harbours.

46. Describe the plan adopted by Mr. Rendel for the formation of the Harbours of Portland and Holyhead; and explain the use of Beton and "Pierres Perdues."

Roofs.

47. Design a principal for a wrought iron roof of 60 feet span for a railway station; give working drawings with transverse sections of struts, tie-rods, &c., and figure on dimensions, and give sufficient detail to enable a contractor to execute the work.

48. Describe the different substances employed for roofing, and give comparative advantages, cost, and weight per 100 square feet superficial.

49. Describe the peculiarities and span of any important examples of roof construction, such as the roof over the central station, Birmingham, the King's Cross, Paddington, the Victoria Station, London, or the Lime-street Station, Liverpool.

50. Make sketches for simple and economical forms of roof of wood or iron, 20, 30 and 40 feet span.

Dams.

51. Design a dam for a river 100 feet wide, greatest depth of water 20 feet, head of water required five feet; give a plan of the superstructure, of the upper level, of the lower level, an elevation of a portion of the front of the dam, wall, and

and section of wing wall; state what precautions you would take to secure foundations, and prevent leakage; and give specification and estimate of the cost of the work.

Strength of Materials.

52. What proportion does the resisting power of cast and wrought iron bear to extension and compression?

53. In structures of cast and wrought iron, what proportion should the breaking weight bear to the maximum load?

54. State the result of the experiments of Messrs. Fairbairn and Hodgkinson on the average tensile strength of cast iron, its mean crushing weight per square inch, also the transverse strength of cast iron rectangular bars 1 inch wide, and 4 feet 6 inches between supports.

55. What is the cohesive strength of iron wire and iron bars per square inch for suspension chains? state the effect produced by drawing iron into wire and forging iron.

Machinery.

56. Describe the advantages of the slide rest principle, and mention some of its most important applications to machinery.

Limes, Mortars, and Cements.

57. Name the different kinds of lime and cement used in building; describe their properties, and specify those which are hydraulic.

58. What constitutes the chemical difference between ordinary and hydraulic limes, and explain how artificial hydraulic limes can be made, according to the experiments of Vicat and others, where natural hydraulic limes cannot be obtained.

59. What time does good hydraulic lime take to harden and set?

60. State the uses and application of concrete, and describe how it is made and the best proportions.

River Navigation.

61. Describe the various means employed for improving the navigation of rivers, and describe the engineering works on the Clyde, or any other river with which you may be acquainted, showing how the navigation has been improved.

Tunnels.

62. Describe how you would range out the centre line for a straight and also a curved tunnel.

63. Give a section of the best form of tunnel for a railway. Show the centerings, and explain how the heading is driven and the shafts sunk, and figure on dimensions.

64. Give the cost per lineal yard of some important examples of railway tunnels, and specify the nature of the strata; and if lined with brickwork, state the number of rings.

65. Describe the strata which are most favourable, and those which are most difficult to execute tunnels in, and specify where brickwork is required.

66. Before commencing a tunnel, what precautions would you take to satisfy yourself as to the nature of the strata, and with a view to make an estimate of the cost?

Water Supply.

67. Describe the different systems employed for supplying towns with water, and give the names of important works illustrating the subject.

68. Give the names and a short description of the different machines and engines employed for raising water.

Embanking Land from the Sea.

69. Describe the means employed in Holland and other countries for embanking land from the sea and from rivers.

Lighthouses.

70. Describe briefly the peculiarities of construction of the Eddystone Lighthouse; and give the names of important examples of lighthouse construction of wood, stone, and cast and wrought iron.

Miscellaneous.

71. Give the names of the eminent engineers of Great Britain in chronological order, and mention some of their most important and distinguished works.

72. Give the names of standard works of reference on engineering subjects.

73. Describe the various kinds of brick employed in building, and make a diagram, showing the different bonds used in brickwork, and state their comparative advantages; also explain the use of hoop iron.

74. Describe the various kinds of timber employed in building, their comparative advantages, cost and durability.

75. Explain the processes employed to preserve timber against decay, and against the ravages of marine and other insects, giving the names of those destructive to timber; and specify the timbers most durable for works under water.

76. Make a sketch, showing the best sectional forms for sewers and drains, and state the best materials for their construction.

77. What is the impulsive force of the wind per square foot during hurricanes, at a velocity of 150 feet per second.

78. How much does iron expand between 32° and 212° Fahrenheit? and explain the means employed in iron structures of magnitude to provide against expansion and contraction.

79. Mention the uses and most important practical applications of the hydraulic press.

80. What per centage of useful effect can be obtained respectively from overshot, breast, and undershot wheels, and from the turbine? and describe their comparative advantages, and the head of water required.

81. State the best kinds of stone for building purposes, and specify those most suitable for works under water.

82. If required to construct a physical atlas of India, state how you would proceed, and what subjects you would introduce.

83. Write a short essay, describing the engineering works you would recommend for India, of a reproductive character, with a view to increase the revenue of the country, by the development of its industrial resources.



EAST INDIA
(PUBLIC WORKS DEPARTMENT).

RETURNS of the Names of EXAMINERS appointed to examine the CANDIDATES who presented themselves, since the last Return, for Admission to the ENGINEER'S ESTABLISHMENT and PUBLIC WORKS DEPARTMENT of *India*; of the Names of the SUCCESSFUL CANDIDATES in Order of Merit; of the MARKS which were assigned on each Subject to every CANDIDATE; and, of the EXAMINATION PAPERS of each Subject.

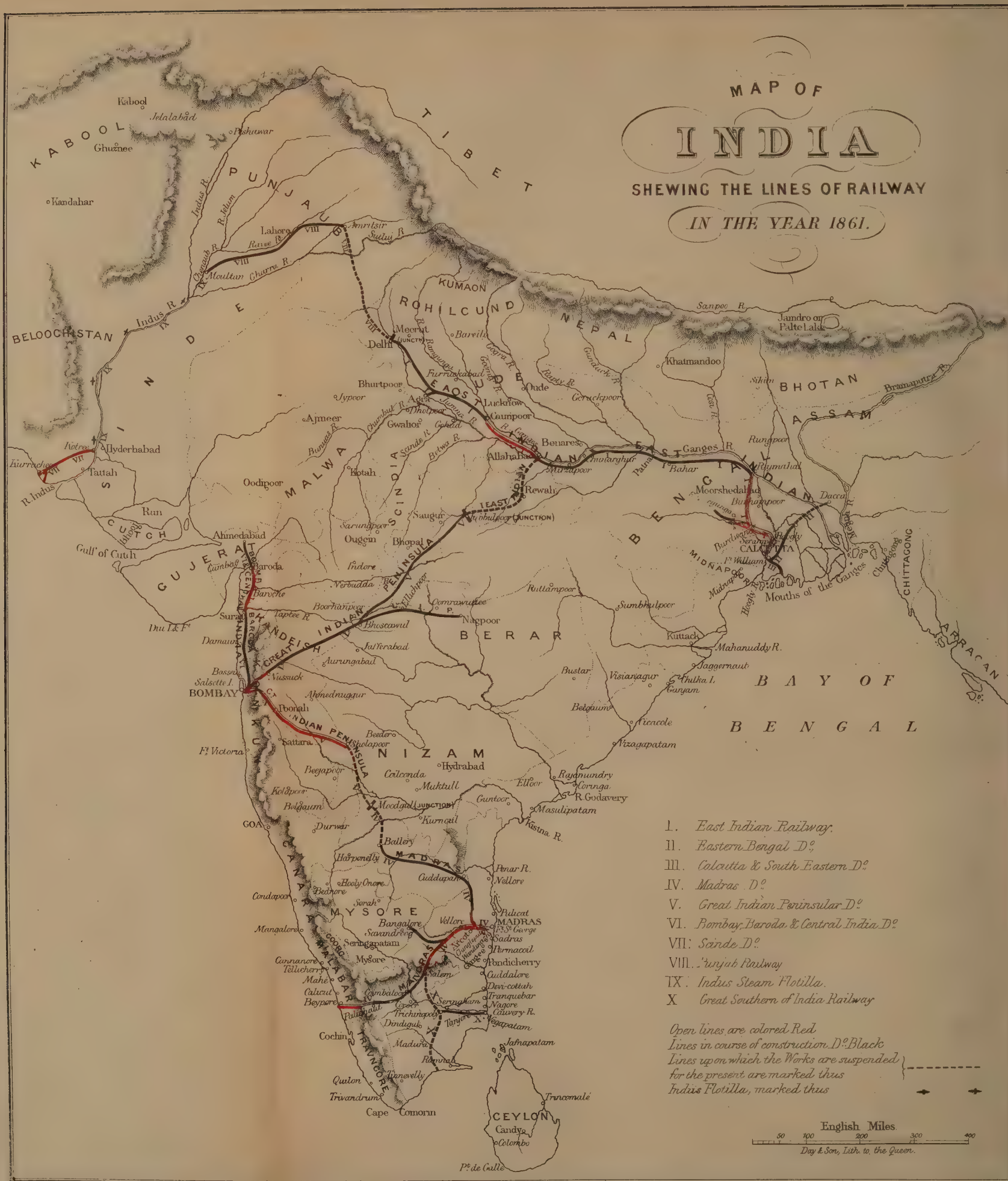
(*Mr. Adam.*)

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REPORT

TO

THE SECRETARY OF STATE FOR INDIA IN COUNCIL

ON

RAILWAYS IN INDIA,

FOR THE YEAR

1860-61.

BY JULAND DANVERS, ESQ.,

SECRETARY, RAILWAY DEPARTMENT, INDIA OFFICE.

Presented to both Houses of Parliament by Command of Her Majesty.



LONDON:

PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
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1861.

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REPORT.

To the Right Honourable Sir CHARLES WOOD, Bart., G.C.B., M.P., Secretary of State for India.

Railway and Telegraph Department, India Office,
1st May 1861.

SIR,

I HAVE the honor to lay before you the following Report on the proceedings that have taken place with respect to Railways in India during the year 1860.

2. On the 1st January 1860, 634 miles were open for traffic. That length had, at the end of the year, been increased to 842 miles, by the completion of the under-mentioned sections :—

Name of Company.	From.	To.	When opened.	No. of Miles.
East Indian - - - - -	Cynthea -	Rajmahal -	October 1860	84
	Gorriattum -	Amboor -	January "	17
Madras - - - - -	Amboor -	Vaniembaddy	February "	10
	Vaniembaddy	Tripatoor -	" "	14
	Barsee Road	Mohul -	January "	28½
Great Indian Peninsula - - -	Wassind -	Shapoor -	February "	4
	Mohul -	Sholapore -	June "	21½
Bombay, Baroda, and Central India	Amrolee -	Unkleser -	February "	29
				208

Of the above 842 miles, one hundred are constructed with double, and 742 miles with single, lines of rail.

3. This addition to the number of miles completed does not, however, present a correct measure of the progress which has been made generally. Works which at the beginning of the year had not been commenced, or which had been partially executed, have been vigorously prosecuted, and the result will be shown in the course of the present year by a considerable increase to the length of opened line.* Still it was expected that more would have been completed, and the delay, especially in the case of the Great Indian Peninsula line, is in great measure due to the prevalence of sickness in certain districts where works were going on. Several Europeans holding high and responsible positions in connexion with the undertaking were struck down by disease, and the native workmen dispersed and fled.

4. The most important section which has been finished during the past year is that on the East Indian Railway, between Cynthea and Rajmahal. By its means, Calcutta is connected with the Ganges, and the navigation of 250 miles of one of the most difficult and dangerous portions of the river may be avoided by those trading between the upper districts of Bengal and the sea coast. While, however, the

* Since the 1st January 1861, about 211 miles additional have already been opened, viz. :—

Great Indian Peninsula Railway,—				
Shapoor to Kussarah (foot of Thul Ghat)	-	-	-	22 miles.
Egutpoora (summit of Thul Ghat) to Nassick	-	-	-	32 "
Madras Railway,—				
Tripatoor to Salem	-	-	-	70 "
Beypoore to Tiroor	-	-	-	19 "
Arconum Junction to Naggery (N.E. or Belary line)	-	-	-	17 "
Bombay and Baroda Railway,—				
Surat, north, to Amrolee and from Unkleser to Baroda (with the exception of the bridge over the Nerbudda)	-	-	-	52 "
Surat, south, to Sucheen	-	-	-	9 "
				211 "

Making altogether 1,063 miles now open for traffic.

opportunity of saving time and avoiding danger is thus afforded, the sudden and immediate transfer of the traffic from the river to the railway must not be expected, especially so long as there is a break in the through journey, and the process of unloading and reloading is necessary at the point where the river and railway join.

Oude Railway
Company.

5. No new lines have been sanctioned during the year, and no fresh Company has been formed for the purpose of constructing railways in India. On the other hand, one undertaking, if not abandoned, has been postponed, and the operations of the Company entirely suspended. I allude to the Oude Railway Company, which, after executing surveys, with the approval of Government, has received back the amount expended by them, viz., 12,166*l.* 0*s.* 5*d.*, with interest. The plans and drawings have been deposited with the Government in India, and will be available when a more favourable time than the present arrives for introducing railways into that province.

6. The termination thus put to the proceedings of this Company was in pursuance of the decision of the Secretary of State in Council not to guarantee the capital for any new railway undertaking, and, (in view to the vigorous prosecution of the works in course of construction,) to confine the support and assistance of Government to the Companies with whom contracts had already been made.

Postponement of
works.

7. It has also been arranged, in consequence of the difficulty which some Companies have experienced in raising the funds necessary to meet their expenditure, to postpone, for a time, the works on certain sections which, although sanctioned as part of the comprehensive scheme of trunk lines for India, had not been commenced. These are the lines from—

Allahabad to Jubbulpore - 227 miles in the East Indian Railway Company's scheme.

Delhi to Lahore - 240 „ in the Punjab Company's scheme.

Sholapore to Bellary - 183 „ partly in the Great Indian Peninsula, and partly in the Madras Companies' schemes.

Measures for constructing the extensions of the Great Southern of India and the Eastern Bengal Railways will also be suspended for the same reason. All these works will, however, probably be proceeded with as others are completed. But, by preventing the construction of the whole at once, the immediate demand for capital is proportionately reduced.

Length of line
under construc-
tion.

8. The extent of line now in course of execution is 2,932½ miles, of which 1,353½ miles will probably be opened during the present year. In 1862 almost all the rest will, it is expected, be finished, including the great trunk line from Calcutta to Delhi.

Railway.	In course of Execution.	Expected to be opened		
		In 1861.	In 1862.	Subsequent Years.
	Miles.	Miles.	Miles.	Miles.
By the East Indian - - - -	761	421	320	247*
„ Great Indian Peninsula - - -	787	200	327	383*
„ Madras - - - -	548	250	146	212*
„ Bombay and Baroda - - - -	219	184	35	—
„ Scinde - - - -	114	114 †	—	—
„ Punjab - - - -	250	41	209	240*
„ Eastern Bengal - - - -	110	—	110	—
„ Calcutta and South-Eastern - -	29	29	—	—
„ Great Southern of India - -	78½	78½	—	—
Total - - - -	2,896½	1,317½	1,147	1,082*

* Including the lines which, as stated in paragraph 7, are at present suspended.

† It is believed that this line is now open.

Comparison of the undertakings of each Company.

Important works
on the East Indian
Railway.

Important works
on the Great
Indian Peninsula
and Bombay and
Baroda lines.

Materials sent
from England.

13. The returns received from India show that the number of persons employed on the open sections of railway on the 1st October last was 18,789, consisting

Number of persons employed on the lines open for traffic.
18,789

A 4

of 1,137 Europeans and 17,532 natives, but the large number put down in the Engineering Department in the return from the North-West Provinces would indicate that some mistake has occurred in making out the list, by adding to it men employed on the construction of the works.

STATEMENT showing the NUMBER of EUROPEANS and others employed on each opened Railway in India, on the 1st October 1860.

Name of Company.	Secretary's Department.			Locomotive Department.			Engineers' Department.			Traffic Department.			General Store Department.			Total Number employed.	Total Natives.	Total Europeans.	Number of Miles open.
	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.				
East Indian (Bengal Division)	8	19	27	65	641	706	144	475	619	26	328	354	38	1,974	2,012	3,718	3,487	281	166½
Do. (North-West Provinces)	15	98	113	72	690	762	30	4,985	4,915	55	296	351	8	483	491	6,652	6,452	180	126
Total - -	23	117	140	137	1,331	1,468	174	5,360	5,534	81	624	705	46	2,457	2,503	10,450	9,889	461	292½
Madras - - - -	38	160	198	206	1,295	1,501	29	829	849	40	666	706	17	84	101	3,358	3,034	319	187
Great Indian Peninsula -	9	74	83	115	1,487	1,602	108	208	311	84	1,239	1,323	11	290	301	3,620	3,293	327	297½
Bombay, Baroda, and Central India - - - -	2	1	3	6	19	25	8	1,259	1,267	13	57	70	1	-	1	1,366	1,336	30	29
Total - - -	70	352	422	464	4,132	4,596	310	7,651	7,961	218	2,586	2,804	75	2,831	2,906	18,789	17,552	1,137	686

Employment of Natives.

14. It will be observed with satisfaction, that the employment of natives is becoming very general, and that some of the positions hitherto occupied by Europeans, such as Station-masters, are filled by them. The pay for these varies from 5*l.* to 15*l.* per month. Guards receive from 7*l.* 10*s.* to 15*l.* a month, according to their length of service and merits. Engine-drivers, who are generally sent from England, receive from 16*l.* to 20*l.* per month; those trained in India are paid from 12*l.* to 15*l.* per month. The rate of pay for skilled native labour, such as masons, carpenters, blacksmiths, &c., varies from 10*d.* to 1*s.* a day; ordinary labour from 2½*d.* to 4*d.* per day. Zealous efforts have been made in some quarters to instruct and qualify natives for employment in various capacities, and the results have been very successful. The letter from Mr. Wright, the Locomotive Superintendent on the Madras Railway, appended to this Report, contains interesting particulars on this important subject.

Proposals to connect existing lines with foreign possessions.

15. In addition to the undertakings above mentioned, schemes have been brought forward for introducing a line of railway into the Guicowar's territory, in connexion with the Bombay and Baroda Railway, and for bringing the French town of Karricall, on the coast of Madras, into railway communication with the Great Southern of India Railway. In regard to the former, the Government of Bombay was authorized to assist the Guicowar in carrying out his design, by giving him the benefit of the experience in railway matters which that Government has gained; interfering only with the construction so as to secure an uniform gauge, and providing for the conveyance of troops and mails when necessary. With regard to the other scheme, the Chairman of the Great Southern of India Railway Company was informed that "Her Majesty's Government will be happy to facilitate the promotion by the French Government of a line of railway from their port of Karricall to some point on the Great Southern line to be determined on by the local authorities, and would grant to the Company formed for the purpose a lease of such portion of the land for the railway and works as would be within the British territory, upon its being shown that the requisite amount of capital was subscribed." In neither case has anything definite been settled.

Roads as feeders to railways.

16. The importance of constructing roads to serve as feeders to the railways has been fully recognized by the Home Government, and the question is now engaging the attention of the local authorities. A Despatch to the Government of India on this subject is appended. The Madras Government has recently reported that its sanction has been given to the construction of forty-three roads, of an aggregate length of 1,083 miles, designed to act as feeders to the Madras Railway.

17. The usual rate of speed for passenger trains is from 20 to 23 miles an hour. Speed of trains.
All the traffic operations during the year seem to have been conducted with regularity and order.

18. The following table shows the annual expenses incurred by each Company Home expenses.
in England on account of Direction and Home Establishment, the average amount of which will be found to be about 3,600*l.* :—

Name of Company.	Direction and Audit.	Establishment Charges.	Allowance for the office of Consulting Engineer.	Total.	
	£	£	£	£	
East Indian - - - -	1,691	4,859	1,250	7,800	
Great Indian Peninsula - - -	1,321	2,679	750	4,750	
Madras - - - -	900	3,100	600	4,600	
Bombay, Baroda, and Central India - -	1,060	2,555	1,500	5,115	
Sind Railway } Sind* - - - -	260	1,540	400	2,200	
	Punjab* - - - -	260	1,540	400	2,200
	Indus Steam Flotilla* - -	130	670	200	1,000
Eastern Bengal - - - -	810	1,840	600	3,250	
Great Southern of India - - -	800	1,700	500	3,000	
Calcutta and South-Eastern - - -	542	1,158	400	2,100	

* The same Board and establishment conduct the business of the three concerns.

It will be observed by referring to the last report that there have been slight reductions in some cases, making a difference of 500*l.* in the aggregate, as compared with last year.

Financial Position of the Railway Companies.

19. When my Report of last year was written, it had been estimated that a sum of 52,430,000*l.* would be required to complete all the lines which had been sanctioned. Fresh estimates have since been made, by which it will be seen that from fifty-five to fifty-six millions sterling will probably be required for this purpose. Of this sum, about seven millions represent the cost of the lines postponed, viz.—

The Allahabad and Jubbulpore line from 2,250,000*l.* to 2,750,000*l.*

The Delhi and Lahore line about 2,500,000*l.*

The line from Sholapore to Bellary from 2,000,000*l.* to 2,250,000*l.*

20. On the 31st December 1859, 27,079,712*l.* had been raised by the several Companies. During the year 1860, a further sum of 5,618,789*l.* has been raised, making a total of 32,845,747*l.* The total expenditure up to the end of that year amounted to 31,171,353*l.*

21. At the end of the *official* year, viz., on the 30th April 1861, 34,396,445*l.* had been raised by the Railway Companies, and it is estimated that 34,042,128*l.* had been expended.

22. The following statement shows the amount raised and expended during the official year 1860–61, with the balances at the beginning and the end of the year, and the amount which it was anticipated would have been raised during the year. It will be observed that, while it was estimated that the Companies would have a balance to their credit to the amount of about 2,000,000*l.* on the 30th April last, the net balance was but 354,317*l.* Advances to the extent of about 682,000*l.* have also been made by Government to certain Companies beyond the amounts raised by them.

STATEMENT.

Name of Company.	Amount standing to the Credit of the Company on 30th April 1860.	Amount raised between 1st May 1860 and 30th April 1861.	Amount expended by Railway Companies.				Total.	Amount which it was estimated at the beginning of the year would stand to the Credit of the Companies on 30th April 1861.	Net Amount now standing to Credit of Companies, 30th April 1861 (partly estimated).	Differences between the two previous columns.
			In England, between 1st May 1860 and 30th April 1861.	Date.	In India.	Estimated Expenditure between the before-mentioned date and 30th April 1861.				
	£	£	£		Amount.			£	£	£
East Indian -	682,130	2,361,456	636,101	28th Feb. 1861	1,816,354			586,972		
Great Indian Peninsula -	663,035	1,139,328	340,997	"	822,002			275,776		
Madras -	295,195	418,075	334,590	"	502,731			501,978		
Bombay, Baroda, and Central India	77,829	343,198	844,991	"	360,843			49,867		
Scinde -	10,412	219,900	33,918	"	254,891			256,307		
Punjab -	235,844	591,760	298,230	31st Jan. 1861	66,730		8,290,478	170	354,317	1,624,082
Indus Flotilla -	70,340	3,750	26,085	28th Feb. 1861	29,525			107,079		
Eastern Bengal -	154,984	370,302	238,432	"	129,112			170,393		
Great Southern of India -	5,877	291,200	129,867	"	92,059			20,091		
Calcutta and South-Eastern -	16,760	103,005	42,267	"	55,625			9,766		
	2,212,406	5,841,974	2,425,478	—	4,129,872	1,735,128		1,978,399	354,317	1,624,082

Calculated upon the Statement of the Government of India that 5,865,000*l.* would be spent in India during the year,—1,735,128*l.*

23. If the estimate of the Government of India, that more than 6,000,000% will be spent in *India* during the current year is correct, a sum of at least 8,000,000% will have to be raised to meet the whole expenditure of the year ending 30th April 1862. The following statement shows the proportion in which this sum will be divided amongst the Companies, also how much will be expended in England, and how much in India.

STATEMENT showing the Estimated Expenditure on Railways during the Year 1861-62, in England and in India.

Railway Company.	Amounts which it is estimated in India will be advanced by Government.		Amount required for England.	Total.	Balances partly estimated on the 30th April 1861.		Amount which can be raised by Calls.	Amount to be raised by Debentures or Shares, or, failing these means, to be advanced by Government.
	In rupees.	Amounts debited to the Railway Companies in Pounds sterling.			To the Credit of the Companies.	To the Debit of the Companies.		
	Rs.	£	£	£	£	£	£	£
East Indian :—								
Bengal portion - -	2,00,00,000	1,833,333	414,650	3,055,841	225,000	—	36,000	2,794,841
North-West Provinces -	88,13,000	807,858						
Madras - - - -	76,26,000	699,050	410,743	1,109,793	—	250,000	NIL	1,359,793
Great Indian Peninsula :—								
Bombay to Sholapore, and	99,00,000	907,500	407,000	1,662,832	369,000	—	800,000	483,832
Bombay to Bhosawul -	15,00,000	137,500						
Bhosawul to Oomrawutee	10,00,000	91,666						
Oomrawutee to Nagpoor	10,00,000	91,666						
Bhosawul to Hurda -	10,00,000	91,666						
Hurda to Jubbulpoor -	2,00,000	18,333						
Scinde - - - -	19,50,000	178,750	38,200	211,950	—	48,000	NIL	259,950
Indus Flotilla - - -	7,00,000	64,166	26,000	90,583	8,500	—	NIL	82,083
Punjaub - - - -	24,05,212	220,477	121,200	341,677	350,000	—	350,000	NIL
Bombay, Baroda, and Central India - - - -	54,00,000	495,000	100,000	595,000	—	364,000	25,700	933,300
Eastern Bengal - - -	44,00,000	403,333	168,316	571,649	72,000	—	124,000	357,649
Calcutta and South-Eastern	10,00,000	91,666	28,800	124,633	—	20,000	NIL	144,633
Great Southern of India -	12,85,000	117,791	23,267	141,058	4,000	—	25,000	112,058
Total - Rs.	6,71,79,212	6,158,089	1,738,176	7,905,016	1,028,500	682,000	1,360,700	6,546,139*
Or £	6,717,921							

* This does not allow for any Balance at the end of the year for carrying on lines in progress; nor does it include a sum of 559,832%, which represents the excess amount to be advanced by Government in consequence of the difference in the rate of exchange.

24. The railway expenditure now occupies a very prominent place in the financial position of the country, the more so as some of the Companies depend upon the Government for advances when necessary. The Government have already in several cases provided funds, and it may be apprehended that, until an improvement takes place in the state of the money market, the system thus commenced will have to be continued.

25. The money spent on Indian railways may therefore be placed under three divisions :—

- 1st. Share or Stock Capital.
- 2d. Debentures.
- 3d. Advances by Government.

26. The first consists of capital raised by means of shares, and subsequently converted into stock, the holders being parties to the contracts with the Government, under which a certain rate of interest is guaranteed upon certain conditions, the nature of which conditions was fully explained in the last Report.

27. The second consists of sums borrowed for certain periods, the repayment of the same and the interest thereon being guaranteed by the Government of India. These again are divided into two classes, viz., debentures which may be converted into an equivalent amount of guaranteed share capital at the option of the holders, and those which are not convertible, but which must either be paid off or renewed as they expire. They vary also in the mode of transfer, some being registered, and others being transferable from hand to hand. Although in the shape of a loan, the sums raised by means of debentures do not provide for a temporary want, but are absolutely sunk in the undertaking, and are to all intents and purposes so much capital. The following statement shows when the several amounts raised by debentures become payable or renewable, and how much may be converted into stock at the option of the holders :—

Railway Company.	Amount authorized to be raised on Debentures.	Conditions.	Date when Payment is due.
	£		
East Indian	1,000,000	Convertible into Stock at the option of the holder.	10th March 1864.
	1,600,000	Ditto.	October "
	1,500,000	Renewable for five years at the option of the holder, but not convertible.	10th August 1865.
	1,500,000	Five years from date of issue, renewable, &c.	Say in January 1866.
	1,000,000	Convertible into Stock at the option of holder.	April 1866 or 1871.
Madras	1,000,000	Ditto.	July 1864.
	1,000,000	Inconvertible.	January 1865 or 1867.
Great Indian Peninsula	333,300	Ditto.	January " "
	500,000	Ditto.	March " "
	300,000	Convertible into Stock at option of holder.	July 1864.
Bombay, Baroda, and Central India	250,000	Ditto.	March 1865.
Sind	250,000	Ditto.	" "
	83,000	Ditto.	August 1865.
Indus Flotilla	83,000	Ditto.	1st July 1865.
Great Southern of India	90,000	Ditto.	1866 or 1868.
Eastern Bengal	400,000	Conditions undetermined.	Undetermined.
Calcutta and South-Eastern	50,000	Convertible into Stock at option of holder.	1866.
	10,939,300		
Deduct, as having been converted into Shares	182,540		
	10,756,760		

28. The last description consists of sums advanced by the Government to those Companies which have been unable to raise sufficient funds to meet the expenditure on lines which have been commenced. The Companies to whom such advances are made are charged with interest at the rate of five per cent., and the Government will have a direct interest in the undertaking in proportion to the amount of their advances.

29. Of the 34,396,445*l.* which had been raised to the 30th April last, 27,560,675*l.* consists of shares or stock, and 6,835,770*l.* of debentures.

30. The total amount of capital which it is expected will be required for each undertaking, the amount which had received the Government guarantee on the 30th April 1861, the amount raised by each Company, the proportion of stock and debenture capital, and the amounts expended, are shown in the following statement :—

STATEMENT.

Railway Company.	Amount estimated to be required for each Undertaking.	Amount authorized to be raised with the Government Guarantee.			Amount raised in England to 30th April 1861.		Amount raised in India to Date of latest Advances.	Total raised 30th April 1861.	Total Amount advanced to Companies for Expenditure to the 30th April 1861 (partly estimated).
		By Share Capital.	By Debentures.	Total.	By Shares.	By Debentures.			
East Indian :	£	£	£	£	£	£	£	£	£
Main Line - - -	20,750,000	14,332,540	6,417,460	20,750,000	9,213,025	4,651,970	237,426	14,102,421	15,835,867
Jubbulpore Line - - -	2,250,000	2,000,000	- - -	2,000,000	1,951,910	- - -	7,490	1,959,400	
Madras :									
Main Line - - -	8,500,000	3,000,000	2,000,000	5,000,000	2,983,362	842,900	- - -	3,826,262	5,044,128
Bellary - - -		1,000,000	- - -	1,000,000	962,475	- - -	- - -	962,475	
Great Indian Peninsula - - -	12,000,000	8,000,000	833,300	8,833,300	6,232,485	511,200	349,856	7,093,541	6,724,603
Sind - - -	1,400,000	1,000,000	333,000	1,333,000	975,535	333,000	23,409	1,331,944	1,379,862
Punjab :									
Moulton to Umritser - - -	2,250,000	1,500,000	- - -	1,500,000	1,157,319	- - -	5,736	1,163,055	812,481
Delhi to Lahore - - -	2,500,000	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Indus Flotilla - - -	300,000	250,000	83,000	333,000	249,755	3,500	- - -	253,255	244,762
Bombay, Baroda, and Central India - - -	3,500,000	2,450,000	550,000	3,000,000	1,709,469	432,400	21,251	2,163,120	2,527,035
Eastern Bengal - - -	1,400,000	1,000,000	400,000	1,400,000	809,853	1,300	7,146	818,299	744,564
Calcutta and South-Eastern - - -	280,000	250,000	50,000	300,000	233,035	- - -	16,418	249,453	259,569
Great Southern of India - - -	550,000	410,000	90,000	500,000	412,500	59,500	1,220	473,220	469,257
Total - - -	55,680,000	35,192,540	10,756,760	45,949,300	26,890,723	6,835,770	669,952	34,396,445	34,042,128

Powers of the
several Companies
to raise money.

31. The powers of each Company to raise money are explained in the following table:—

Railway Company.	Share Capital.	Borrowing Powers.	Total.
East Indian - - -	20,000,000 <i>l</i> .	To the extent of the unsubscribed Capital, by means of Debentures convertible into Shares at the option of the Holders; also 3,000,000 <i>l</i> . by means of inconvertible Debentures.	23,000,000 <i>l</i> .
Madras - - - -	To the extent that may be agreed upon between the Railway Company and the Government of India.	By Debentures convertible into Shares, to the extent of the unsubscribed Capital, at interest not exceeding five per cent.; by inconvertible Debentures to the extent of one third of the paid-up Capital.	The amount agreed upon by Government and the Railway Company.
Great Indian Peninsula -	Ditto.	To the extent of one third of the subscribed Capital, one half thereof being paid up.	Ditto.
Sind - - - - -	Ditto.	Ditto.	Ditto.
Punjab - - - - -	Ditto.	Ditto.	Ditto.
Indus Flotilla - - -	Ditto.	Ditto.	Ditto.
Bombay, Baroda, and Central India.	Ditto.	Ditto at a rate of interest not exceeding five per cent.	Ditto.
Great Southern of India -	2,000,000 <i>l</i> ., or such portion of this sum as may not be borrowed.	To the extent of the amount of any Capital not subscribed for, either by the issue of mortgage bonds or by the creation of <i>Debenture Stock</i> ; the whole Capital and Loans not to exceed 2,000,000 <i>l</i> .	2,000,000 <i>l</i> .
Calcutta and South-Eastern.	To such extent as may be agreed upon between the Government and the Company.	May borrow money for the objects of the undertaking. (No limit placed upon this power.)	The amount agreed upon by Government and the Railway Company.
Eastern Bengal - - - -	6,000,000 <i>l</i> .	May borrow on Debentures to the extent of one third of the subscribed Capital, one half thereof being paid up.	8,000,000 <i>l</i> .

Note.—For the amounts estimated to be required, see previous Statement.

Estimated future
expenditure.

32. Taking the estimate of 55,680,000*l*. as the sum requisite for the completion of the railways which have been sanctioned, but which, it should be observed, is pronounced by some of the Companies to be excessive, about 14,000,000*l*. remains, exclusive of the 7,000,000*l*. or 8,000,000*l*. required ultimately for suspended works, to be raised for the lines in course of execution. The expenditure of this sum will be spread over this and the next three or four years; and, looking to the progress made in some lines, and to the expected completion of a considerable addition within the next twelve months, it will probably be distributed as follows:—

		England.	India.
In 1861-62 - - -	£8,000,000	£2,000,000	£6,000,000
„ 1862-63 - - -	4,000,000	750,000	3,250,000
„ 1863-64 - - -	1,500,000	300,000	1,200,000
„ 1864-65 - - -	500,000	100,000	400,000

33. But before the arrival of the year 1864, it will have to be considered whether the postponed works, as well as the extensions of the Great Southern and the Eastern Bengal Railways should not be commenced. If this question is decided in the affirmative, the expenditure would be raised to, and maintained at, from two and a half to three millions a year for that and the three following years.

34. The following statement shows the amount of guaranteed Interest paid to the Railway Companies to the 31st December last, subject to the

addition of a small amount paid in India, of which advices have not yet been received. Guaranteed Interest paid to the several Companies.

	Interest paid to 31st December 1859, England and India.	Interest paid in 1860.			Total Amount of Interest paid to 31st December 1860.
		England.	India.	Total.	
	£	£	£	£	£
East Indian	2,069,189	666,870	—	666,870	2,736,059
Eastern Bengal	29,841	25,703	—	25,703	55,544
Calcutta and South-Eastern	5,320	8,722	—	8,722	14,042
Madras	563,116	214,976	—	214,976	778,092
Great Southern of India	5,466	13,703	—	13,703	19,169
Great Indian Peninsula	909,471	289,747	8,610	298,357	1,207,828
Bombay, Baroda, and Central India	137,970	93,966	476	94,442	232,412
Scinde	105,450	53,469	501	53,970	159,420
Punjab	40,223	33,180	—	33,180	73,403
Indus Steam Flotilla	11,171	12,569	—	12,569	23,740
	3,877,217	1,412,905	9,587	1,422,492	5,299,709

35. Thus, the sums which have been paid by the Government of India on account of the guarantee now amount to 5,299,709*l*. This charge against the Companies had, however, been reduced on the 30th June last by 880,331*l*., the amount of the net profits up to that date. The annual amount due from the Government, on account of the guarantee, was, at the commencement of the present year, about 1,450,000*l*.. By the 31st December next, this sum will probably be increased by from 350,000*l*. to 400,000*l*.. The annual charge will, it is hoped, cease when the railways are in working order, and the large arrears will, it is further hoped, be ultimately repaid out of half the excess profits beyond 5 per cent.

36. The annual earnings of the railways, on 30th June 1860, amounted to about 318,310*l*.. Those for the year ending 30th June next, may probably amount to 400,000*l*., which will be set off against the sum to be paid by Government for the guarantee. Revenue.

37. It was explained in the former Report (paragraph 118) that the railway capital is principally raised in this country, and paid into the Government treasury in London, and that the sums required for the expenditure in India are advanced by the Government from the local treasuries. When the contracts between the Government and the Railway Companies were executed, it was considered desirable to fix the rate of exchange at which these advances should be made. The first contract was entered into in 1849, when silver was cheaper than it is now, and when the prevailing rate of exchange was more in favour of this country. That fixed upon was 1*s*. 10*d*., and by this rate all the transactions between the Government and the Railway Companies are regulated. The rate of exchange has now risen to 2*s*. or upwards; the consequence is that for every 100*l*. which the Railway Companies pay into the Government treasury in this country for expenditure in India the Government advances, in rupees, an amount the equivalent of which at 2*s*. is about 109*l*.. The repayment of the advances made by Government on account of the guaranteed interest is subject to the same arrangement. The profits of the railways as they accrue are, under the contracts, paid into the Government treasuries in India, and although the exchangeable current value of the rupee may be 2*s*., they are converted into sterling at 1*s*. 10*d*., the Government being entitled to retain the difference. The extra amount which the Government are now advancing will, accordingly, be gradually recovered, should the present

Rate of exchange in operations between Government and the Railway Companies.

rate of exchange continue or increase (either of which is probable), and should the railways work at a profit. For instance, the Government this year will probably advance Rs. 6,00,00,000 to the Railway Companies in India, and the Railway Companies will only be debited with the sum of 5,500,000*l.* in this country, which is 500,000*l.* less than would have been charged against them had the transaction been regulated by the rate of 2*s.* On the other hand, the Government, it is calculated, will receive into the treasuries in India a sum of Rs. 40,00,000 on account of the net profits of the railways, but a sum of 366,666*l.* only will be credited to the Companies in reduction of their debt to the Government for the guaranteed interest. This process will go on for some time. The advances on account of capital will of course cease when the lines are completed. The Government will continue to receive all the profits of the railways in rupees, and, after converting them into pounds sterling at the fixed rate of 1*s.* 10*d.*, will in the first instance apply the amount so produced to the payment of the guaranteed interest. If the profits should amount to more than 5 per cent., half the excess will be applied to the repayment of the sums advanced for guaranteed interest in former years, and half paid to the shareholders in addition to the 5 per cent. It is difficult to estimate which will have profited most by the arrangement, when the accounts between the Companies and the Government are closed; but the probability is, supposing the existing rate to continue, and the lines to be profitable, that the profit and loss of each will ultimately be nearly balanced.

Number of Proprietors of Railway Stock.

38. The following statement shows the number of proprietors of Indian railway stock or shares in this country and in India on the 31st December last, and distinguishes the Native from the European proprietors, as well as those who hold shares or stock of the value of 1,000*l.* and upwards:—

Railway Company:	Number of Proprietors holding Shares of the value of 1,000 <i>l.</i> and upwards.	Number of Proprietors holding Shares of less than 1,000 <i>l.</i> value.	Total Number of Proprietors.	Number of Proprietors registered in India.	Number of Native Proprietors registered in India.
East Indian	2,800	3,594	6,394	232	75
Madras	1,033	1,229	2,262	No register is kept at Madras, but there are 10 natives of India holding Stock.	
Great Indian Peninsula	1,788	2,595	4,383	248	152
Scinde	347	359	706	20	5
Punjab	420	381	801	19	3
Indus Flotilla	97	205	302	None.	None.
Bombay, Baroda, and Central India	430	769	1,199	The number of Proprietors in India is not as yet known.	
Eastern Bengal	238	270	508	38	23
Great Southern of India	108	100	208	23	12
Calcutta and South-Eastern	67	288	355*	99*	56*
Total	7,328	9,790	17,118	679	336

* Up to latest advices.

39. Last year the number of shareholders was 15,224, so that there has been an increase of one thousand eight hundred and ninety-four, 538 among the larger, and 1,356 among the smaller, proprietors. The share capital, in the same period, had increased from 22,920,000*l.* to 25,887,057*l.*

TRAFFIC OPERATIONS.

EAST INDIAN RAILWAY.

Traffic Operations.

East Indian Railway.

40. At the commencement of the period under notice, viz. from July 1859 to June 1860, 142 miles of the Bengal portion were open, and early in September 1859 twenty-four more were added, making a total length of 166 miles, which were open for traffic during nine months of the year.

41. The subjoined statements show that, in almost every particular, the results of the year's traffic bear a favourable comparison with the previous corresponding

period. The number of passengers has increased by above a quarter of a million. and the gross receipts by 46,680*l.*; and the net profits are 133,251*l.*, against 96,651*l.* for the previous year. The working expenses have increased by 10,000*l.*, and the net mileage receipts have not reached the same amount as last year, but this is accounted for by the additional length of line which has been opened.

Traffic
Operations.
—
East Indian
Railway.

STATEMENT No. I.

COMPARATIVE STATEMENT showing the Number of Passengers conveyed during the Years ending 30th June 1859 and 30th June 1860.

BENGAL DIVISION.

Year.	Number of Miles open to which the Traffic applies.	Number of Passengers.			Total Number of Passengers.
		1st Class.	2d Class.	3d Class.	
Half-year ending 31st Dec. 1859 -	166*	8,313	35,371	673,877	717,561
„ 30th June 1860 -	166	9,021	34,322	766,863	810,206
Total, year ending 30th June 1860 -	166	17,334	69,693	1,440,740	1,527,567
„ „ 1859 -	166	15,106	57,309	1,199,517	1,271,932
Increase of year ending 30th June 1860 over year ending 30th June 1859 -	—	2,228	12,384	241,233	255,635

* 142 miles first two months.

NORTH-WEST PROVINCES DIVISION.

Year.	Number of Miles open.	Number of Passengers.			Total Number of Passengers.
		1st Class.	2d Class.	3d Class.	
Half-year ending 31st Dec. 1859 -	123	1,508	3,596	84,546	89,650
„ 30th June 1860 -	123	1,471	3,837	111,798	117,106
Total year ending 30th June 1860 -	123	2,979	7,433	196,344	206,756

STATEMENT No. II.

COMPARATIVE STATEMENT showing the Amount of Receipts from Passengers and Goods, the Working Expenses, and the Net Profits, during the Years ending 30th June 1859 and 30th June 1860.

BENGAL DIVISION.

Half-year ending	Receipts from conveyance of			Total Receipts.	Working Expenses.	Net Profits.
	Passengers.	Merchandise.	Railway Materials.			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
31st December 1859 -	41,060 2 2	69,025 18 7	6,411 12 7	116,497 13 4	51,339 18 1	65,157 15 3
30th June 1860 -	48,749 15 8	64,308 13 8	9,960 4 2	123,018 13 6	54,925 7 5	68,093 6 1
Whole year ending 30th June 1860 -	89,809 17 10	133,334 12 3	16,371 16 9	239,516 6 10	106,265 5 6	133,251 1 4
Whole year ending 30th June 1859 -	73,947 0 0	92,517 15 2	21,525 4 10	192,836 0 0	96,184 3 1	96,651 16 11
Increase of year 1860 over year 1859 -	15,862 17 10	40,816 17 1	—	46,680 6 10	10,081 2 5	36,599 4 5
Decrease -	—	—	5,153 8 1 less than in the year 1859.	—	—	—

Traffic
Operations.
East Indian
Railway.

STATEMENT II.—*continued*.
NORTH-WEST PROVINCES DIVISION.

Half-year ending	Receipts from conveyance of			Total Receipts.	Working Expenses.	Net Profits.
	Passengers.	Merchandise.	Railway Materials.			
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
31st December 1859 -	13,555 19 4	16,939 14 7	6,560 5 7	37,055 19 6	19,221 16 2	17,834 3 4
30th June 1860 -	15,281 1 7	24,601 10 9	2,355 2 11	42,237 15 3	24,149 10 6	21,088 4 9
Whole year ending 30th June 1860 }	28,837 0 11	41,541 5 4	8,915 8 6	79,293 14 9	40,371 6 8	38,922 8 1

STATEMENT No. III.

COMPARATIVE STATEMENT showing the total Number of Passengers conveyed per Mile during the Years 1858-59 and 1859-60 ; also the total Number conveyed in each Class.

BENGAL DIVISION.

Year ending	Total Number of Passengers conveyed per Mile.	Total Number conveyed per Mile.		
		1st Class.	2d Class.	3d Class.
30th June 1860	9,203·4	104·4	419·8	8,679·1
„ 1859	9,661	106·3	403·5	9,151·5

NORTH-WEST PROVINCES DIVISION.

Year ending	Total Number of Passengers conveyed per Mile.	Total Number conveyed per Mile.		
		1st Class.	2d Class.	3d Class.
30th June 1860	1,680·9	24·2	60·4	1,596·2

STATEMENT No. IV.

COMPARATIVE STATEMENT showing the proportion of Working Expenses to Gross Receipts, and the proportion per cent. of Receipts from Passengers and Goods.

BENGAL DIVISION.

Year ending	Percentage of Working Expenses to Gross Receipts.	Proportion per cent. of Receipts from	
		Passengers.	Goods.
30th June 1860	44·36	37·4	62·5
„ 1859	45·04	35·9	64·0

NORTH-WEST PROVINCES DIVISION.

Year ending	Percentage of Working Expenses to Gross Receipts.	Proportion per cent. of Receipts from	
		Passengers.	Goods.
30th June 1860	50·91	36·1	61·1
„ 1859*	—	—	—

* This portion of the Line was not opened at this period.

42. The following details regarding the distribution of the working expenses are taken from the Report of Captain Stanton, Deputy Consulting Engineer to the Government of Bengal:—

Traffic
Operations.
—
East Indian
Railway.

DISTRIBUTION of WORKING EXPENSES, East Indian Railway, Bengal Division, showing the relative Proportion of each Item of Charge, and the Ratio of each to the Gross Revenue, from June 1854 to June 1860.

Half-years ending	Main- tenance of Way and Works.		Locomotive Expenses.		Coaching Expenses.		Mer- chandise Expenses.		General Charges.		Totals of Working Expenses.	Totals of Gross Receipts.	Train Mileage.	Gross Earnings per Train Mile.	Ratio of Working Expenses to Receipts.	
	Percent. of		Per cent. of		Per cent. of		Per cent. of		Per cent. of							
	Working Expenses.	Gross Revenue.	Working Expenses.	Gross Revenue.	Working Expenses.	Gross Revenue.	Working Expenses.	Gross Revenue.	Working Expenses.	Gross Revenue.						
31st December 1854 -	11	6	48	30	17	10	0	0	24	15	Rs. 58,005	Rs. 93,280	Rs. —	Rs. an. p. —	Per cent. 62	
30th June 1855 - -	12	9	48	32	22	15	0	0	18	12	1,69,143	2,49,842	51,260	4 14 0	68	
31st December 1855 -	14	6	49	20	12	5	5	2	20	9	1,61,405	8,86,367	80,991	5 0 7	42	
30th June 1856 - -	30	12	42	17	8	3	4	2	16	6	2,06,952	5,10,128	1,13,011	4 10 3	41	
31st December 1856 -	28	12	42	17	9	4	5	2	16	7	2,18,944	5,38,241	1,10,724	4 15 10	41	
30th June 1857 - -	27	10	44	16	8	3	5	2	16	6	2,63,241	7,01,953	1,61,694	4 10 10	37	
31st December 1857 -	27	10	47	18	10	4	5	2	12	5	2,93,113	7,57,352	1,78,858	4 3 9	38	
30th June 1858 - -	22	10	40	18	14	6	12	5	13	6	3,91,610	8,84,370	2,38,999	3 11 3	44	
31st December 1858 -	22	10.9	38	19	13	7	15	8	13	7	4,70,693	9,39,549	2,42,158	3 14 1	51	
30th June 1859 - -	21	9	40	18	8	4	12	5	13	6	5,89,799	13,14,440	2,92,658	4 7 10	45	
31st December 1859 -	22.7	10.5	39.9	18	8	3.7	9.5	4.4	14	6.6	5,84,443	12,68,811	3,54,330	3 9 0	46	
30th June 1860 - -	21.12	9.32	41.85	18.44	9.84	4.35	10.68	4.71	16.5	7.3	5,92,844	13,43,824	3,68,199	3 10 5	44	

43. With regard to the North-West Provinces, as the year now given is the first for which returns have been made, it is only possible to draw a comparison between the two last half years, and the results of such a comparison are not unsatisfactory, although the amount of traffic is very small compared with that in Lower Bengal.

GREAT INDIAN PENINSULA RAILWAY.

44. At the commencement of the year beginning 1st July 1859, 245 miles were open, and at the end 296½ miles. The last 20 miles were finished, however, after the 1st June, so that the traffic only applies to 277½ miles—92 in the Concan, and 185 in the Deccan. The range of mountains which causes this division is still untraversed by the railroad, and, so long as this is the case, the returns cannot present a criterion of what the traffic will be. The receipts per mile will, as a matter of course, show a falling off as additional lengths are open in districts remote from the Presidency, and more especially must this be the case when the continuity of the line is broken by a gap of several miles in the middle of its course.

Great Indian
Peninsula Railway.

45. The subjoined statements present satisfactory results in regard to the Concan line, but with respect to the section open in the Deccan the returns do not bear a favourable comparison with the previous half year.

46. A revision of the charges has since been made, and it is understood that an improvement has already taken place in consequence. The former high rates and other causes operated to prevent traffic from coming to the line in the Deccan, for notwithstanding the facilities of transit offered by the rail, the amount of goods on the old high road had not diminished.

Traffic
Operations.
—
Great Indian
Peninsula Railway.

STATEMENT No. I.

COMPARATIVE STATEMENT showing the Number of Passengers of each Class conveyed, during the Two Halves of the Year ending 30th June 1860, together with the Number of those conveyed during the Year ending 30th June 1859.

Half-year ending	Number of Miles open.	Number of Passengers.			Total. Number of Passengers.
		1st Class.	2d Class.	3d Class.	
31st December 1859 - - -	245	5,585	78,254	519,117	602,956
30th June 1860 - - -	52 } 297	5,548	88,486	597,830	691,864
Whole year ending 30th June 1860	297	11,133	166,740	1,116,947	1,294,820
" " " 1859	194	12,938	107,919	1,040,644	1,161,501
Increase of year 1860 over year 1859 - - -	103	1,805 less than in 1859.	58,621	76,303	133,319

STATEMENT No. II.

STATEMENT showing the Receipts from the Conveyance of Passengers, Goods, and Railway Materials, during the Years ending 30th June 1860 and 30th June 1859.

Half-year ending	Receipts from			Total.	Working Expenses.	Net Profits.
	Passengers.	Merchandise.	Railway Materials.			
31st December 1859 -	£ 32,704	£ 28,097	£ 19,574	£ 80,375	£ 46,706	£ 33,669
30th June 1860 - -	40,047	53,170	8,089	101,302	60,090	41,212
Whole year ending 30th June 1860 - - -	72,747	81,267	27,663	181,677	106,796	74,881
Whole year ending 30th June 1859 - - -	60,785	57,079	29,567	147,431	65,491	82,940
Increase in 1860 over year 1859 - - -	11,962	24,188	1,904 less than in 1859.	34,246	41,305	8,059 less than in 1859.

STATEMENT No. III.

STATEMENT showing the Number of Passengers conveyed per Mile, and conveyed in each Class per Mile, during the Years ending 30th June 1859 and 30th June 1860.

Year ending	Number of Miles open.	Total Number of Passengers conveyed per Mile.	Total Number of Passengers conveyed per Mile.		
			1st Class.	2d Class.	3d Class.
30th June 1859 - -	194	5,987	67	556	5,364
" 1860 - -	297	4,359	37	561	3,761
Difference between year 1859 and year 1860	103 more open than in 1859.	1,628 less than in 1859.	30 less than in 1859.	5 more than in 1859.	1,603 less than in 1859.

STATEMENT No. IV.

COMPARATIVE STATEMENT showing the Receipts from each Class of Passengers during the Years 1858-59 and 1859-60.

Traffic
Operations.Great Indian
Peninsula Railway.

Year ending	Receipts.			Total Receipts.
	1st Class.	2d Class.	3d Class.	
30th June 1859 - - -	£ s. d. 4,827 14 6	£ s. d. 8,759 8 0	£ s. d. 47,198 1 1	£ s. d. 60,785 3 1
„ 1860 - - -	4,191 14 10	11,685 10 4	56,769 15 3	72,647 0 1
Difference in the Receipts of the two years 1859 and 1860 -	635 19 8 less than in 1859.	2,926 2 4 more than in 1859.	9,571 14 2 more than in 1859.	11,861 17 0 more than in 1859.

STATEMENT No. V.

STATEMENT showing the Percentage of Working Expenses to Gross Receipts, and the Proportion per cent. of Receipts from Passengers and Goods, for the Years ending 30th June 1859 and 30th June 1860.

Year ending	Percentage of Working Expenses to Gross Receipts.	Proportion per cent. of Receipts from	
		Passengers.	Goods.
30th June 1860	58·7	40·4	60·5
„ 1859	44·1	41·0	58·3

MADRAS RAILWAY.

47. At the beginning of the year, 96 miles were open. In January 17, in February 10, and in May 14 miles more were added, making, at the end of the same year, 137 miles in all. The subjoined returns are applicable to an average length of about 110 miles for the year. They present, upon the whole, satisfactory results and possess several encouraging features. Both the number of passengers and the amount of goods have increased, and while the receipts per mile naturally fell off upon the further extension of the line, the gross receipts have not been reduced in an undue proportion. The low fares which have been judiciously imposed are at length drawing the traffic from the old roads to the railroad.

Madras Railway.

STATEMENT No. I.

COMPARATIVE STATEMENT showing the number of Passengers conveyed in each Class during the Years 1858-59 and 1859-60.

Year.	Miles open.	Number of Passengers conveyed.			Total Number of Passengers.
		1st Class.	2d Class.	3d Class.	
Half-year ending 31st Dec. 1859 - - -	96	1,043	5,270	351,444	357,757
Half-year ending 30th June 1860 - - -	137	1,303	5,076	443,845	450,224
Total year ending 30th June 1860 - - -	137	2,346	10,346	795,289	807,981
Total year ending 30th June 1859 - - -	96	929	11,598	276,422	288,949
Increase of year ending June 1860 over year ending June 1859 - - -	41	1,417	1252 less than in year 1859.	518,867	519,032

Traffic
Operations.

Madras Railway.

STATEMENT No. II.

COMPARATIVE STATEMENT showing the Receipts from Passengers,* Goods, and Railway Materials together with the Working Expenses and Net Profits, for the years 1858-59 and 1859-60.

Half-year ending	Receipts.			Total Receipts.	Working Expenses.	Net Profits.
	Passengers.	Merchandise	Railway Materials.			
	£	£	£	£	£	£
31st December 1859 - -	14,575	25,906	5,930	46,411	12,166	34,245
30th June 1860 - - -	20,873	14,607	3,965	39,445	17,550	21,895
Whole year ending 30th June 1860 - - -	35,448	40,513	9,895	85,856	29,716	56,140
Whole year ending 30th June 1859 - - -	22,299	39,226	5,617	67,842	17,958	49,884
Increase of year 1860 over year 1859 - - -	13,149	1,287	4,278	18,014	11,758	6,256

* The Receipts for Passengers in this Statement include fares taken for the conveyance of soldiers.

STATEMENT No. III.

STATEMENT showing the total Number of Passengers conveyed per Mile, together with the Number conveyed in each Class, during the Years 1858-59 and 1859-60.

Year ending	Total Number of Passengers conveyed per Mile.	Number conveyed per Mile.		
		1st Class.	2d Class.	3d Class.
30th June 1859 - - -	3,069·7	9·6	180·8	2,879·3
" 1860 - - -	6,535·2	17·1	76·9	5,805·0
Increase of year 1860 over year 1859 - - -	3,465·5	7·5	103·9 less than in year 1859.	2,925·7

STATEMENT No. IV.

COMPARATIVE STATEMENT showing the total Receipts* from each Class during the Years ending June 1859 and June 1860.

Year ending	Receipts.			Total Receipts.
	1st Class.	2d Class.	3d Class.	
	£	£	£	£
30th June 1859 - - -	523	1,479	19,277	21,279
" 1860 - - -	944	1,489	29,914	32,347
Increase during year 1860 over year 1859 - - -	421	10	10,637	11,068

* These Receipts are exclusive of fares for the conveyance of soldiers.

STATEMENT No. V.

STATEMENT showing the Percentage of Working Expenses to Gross Receipts, and the Proportion per cent. from Passengers and Goods, during the Years ending June 1859 and 1860.

Traffic
Operations.
—
Madras Railway.

Year ending	Percentage of Working Expenses on Gross Receipts.	Proportion per cent. of Receipts between	
		Passengers	and Goods.
30th June 1860	34·6	41·3	58·7
" " 1859	52·9	46·5	53·5

BOMBAY AND BARODA RAILWAY.

48. In February last, 29 miles of the Bombay and Baroda Railway were opened for traffic, but, inasmuch as both ends of the line terminated on the opposite sides of the rivers to the towns which the railway is to connect, the traffic was commenced under very disadvantageous circumstances, and was confined almost entirely to passenger traffic. The results, therefore, can form no criterion of what the traffic will be when the railway is carried across the Taptee and Nerbudda rivers. The bridge over the former is now completed, and trains are running over it. The latter will, it is expected, be in the same position in June next.

Bombay & Baroda
Railway.

49. The following return relates to traffic from the 5th February to the 1st July :—

RECEIPTS and EXPENDITURE on Revenue Account of the Bombay, Baroda, and Central India Railway, from 10th February to 30th June 1860.

Total Receipts.	Total working expenses.	Net Profits.
£ s. d. 2,618 12 6	£ s. d. 1,998 13 7	£ s. d. 609 19 0

	Number of Miles open.	Passenger Traffic.			
		1st Class.	2d Class.	3d Class.	Total.
Twenty-one weeks, from 5th February 1860 to 1st July 1860	29	312	1,045	49,263	50,620

The very small number of 1st or 2d class passengers would seem to point to the necessity for some revision in the fares for these classes.

—GENERAL TRAFFIC RESULTS.—

50. Although these statements exhibit satisfactory results as regards increased traffic, and indicate an improved policy with respect to the regulation of fares and the adaptation of the railways to the peculiar circumstances of the country, their remunerative powers cannot safely be determined until the lines are completed from end to end, and are in fair working order. The East Indian may be taken as an example. Calculations have hitherto been made on the assumption that the cost would be about 12,000£ a mile, but it is now estimated that it will be upwards of 16,000£; so that, instead of a revenue of 802,950£. to produce a profit of five per cent., there must be a revenue of 1,100,000£. Judgment must, accordingly, be suspended until all the materials for calculation are attainable. But adverting to the increase of traffic that has already taken place on the broken

General Traffic
Results.
—

General Traffic
Results.

sections of line which have been opened from time to time, to the average amount of working expenses, which will probably be further gradually reduced by the employment of native skill and labour, and by the use of native fuel, there is good ground for the hope that the increase in the original estimate of their cost will not prevent them from being remunerative.

51. The following statements relate to the combined traffic of the three railways:—

STATEMENT No. I.

STATEMENT showing the General Traffic Operations of the three Railways combined, for the Years 1859 and 1860.

Year ending 30th June	Number of Miles open.	Railway.	Number of Passengers.				Receipts from Passengers.	Receipts from Merchandise.	Receipts from Railway Materials.	Total Receipts.	Working Expenses.	Net Profits.
			1st Class.	2d Class.	3d Class.	Total.						
1860	723	289 East Indian 287 Great Indian Peninsula 137 Madras	33,792	254,212	3,549,324	3,837,324	£ 226,841	£ 296,661	£ 62,825	£ 586,328	£ 283,148	£ 303,180
1859	432	142 East Indian 194 Great Indian Peninsula 96 Madras	25,973	176,826	2,516,583	2,722,382	£ 157,431	£ 168,285	£ 56,709	£ 382,425	£ 187,065	£ 195,360
		Increase of year 1860 over year 1859	7,819	77,386	1,032,737	1,114,942	£ 69,410	£ 128,376	£ 6,116	£ 203,903	£ 96,083	£ 107,820

STATEMENT No. II.

STATEMENT showing the Number of Passengers per Mile on the three Railways during the Year ending 30th June 1859 and 1860.

Year ending	On the East Indian.	On the Great Indian Peninsula.	On the Madras.	Average on the Three Lines.
30th June 1860	10,883	4,359	5,897	7,044
„ 1859	9,661	5,987	3,009	6,533

STATEMENT No. III.

STATEMENT showing the Proportion per cent. of Passengers contributed per Mile by each of the three Companies during the Years ending 30th June 1859 and 1860.

Year ending	East Indian.	Great Indian Peninsula.	Madras.
30th June 1860	49·9	20·0	30·1
„ 1859	48·6	41·2	10·2

STATEMENT No. IV.

STATEMENT showing the Proportion per cent. of Passengers conveyed in each Class by the three Companies combined during the Years 1859 and 1860.

Year ending	1st Class.	2d Class.	3d Class.
30th June 1860	0·8	6·4	92·8
„ 1859	1·2	6·2	92·6

STATEMENT No. V.

STATEMENT showing the Total Receipts, Working Expenses, and Net Profits of the three Railways for the Years 1858-59 and 1859-60.

	Receipts from Passengers.				Receipts from Merchandise.				Receipts from Railway Materials.				Total Receipts.
	East Indian.	Great Indian Peninsula.	Madras.	Total.	East Indian.	Great Indian Peninsula.	Madras.	Total.	East Indian.	Great Indian Peninsula.	Madras.	Total.	
	£	£	£	£	£	£	£	£	£	£	£	£	£
For 1860	118,647	72,747	35,448	226,842	174,881	81,267	40,513	296,661	25,267	27,663	9,895	62,825	586,328
1859	73,947	60,785	23,299	157,031	71,980	57,079	39,226	168,285	21,525	29,567	5,617	56,709	382,425
of 1858-59		11,902	13,149	69,811	102,901	24,188	1,287	128,376	3,742	1,904	4,278	6,116	203,903
less than in 1852													

Year ending	Working Expenses.			Total Working Expenses.	Total Profits.
	East Indian.	Great Indian Peninsula.	Madras.		
	£	£	£	£	£
30th June 1860	146,636	106,796	29,716	283,148	303,180
" 1859	108,616	65,491	17,958	187,065	195,360
Increase of year 1860 over year 1859	48,020	41,305	11,758	96,083	107,820

The following statements prepared by Captain Stanton, the Consulting Engineer to the Government of Bengal show the number of fatal and other accidents in the year 1859. The returns for 1860 have not been received from India. Accidents.

NUMBER of Persons killed and injured from all Causes on Indian Railways during 1859.

PASSENGERS.	East Indian Railway.				Bombay, Great India Peninsula Railway.		Madras Railway.	
	Bengal Division.		North-West Provinces Division.		Killed.	Injured.	Killed.	Injured.
	Killed.	Injured.	Killed.	Injured.				
Persons killed and injured from Causes beyond their control -	-	1	-	-	4	5	-	-
owing to their own misconduct or want of attention -	1	2	1	-	-	1	-	-
Total Passengers killed and injured -	1	3	1	-	4	6	-	-
PEOPLE CONNECTED WITH THE RAILWAY.								
Persons of the Company or of Contractors killed or injured from Causes beyond their own control -	1	1	1	-	-	4	-	-
owing to their own misconduct or want of attention -	7	4	7	7	5	7	3	-
Total railway people -	8	5	8	7	5	11	3	-
PERSONS, NEITHER PASSENGERS NOR RAILWAY COMPANY'S SERVANTS.								
Persons -	3	-	1	-	3	2	-	-
" -	1	-	1	-	-	-	-	-
Total Persons unconnected with the Railway -	4	-	2	-	3	2	-	-
Grand Total, killed or injured -	13	8	11	7	12	19	3	-
Length of Railway open during year -	150		120		205		96	
Number of Passengers carried -	1,388,714		-		1,210,607		513,179	

Accidents. STATEMENT of ACCIDENTS upon Railways in India during 1859, showing the Nature of Accidents and Number of Persons killed or injured thereby.

NATURE OF ACCIDENTS.	No. of Accidents.	Causes of Accidents.													
		Passengers or Persons unconnected with the Lines.		Purely Accidental.	Causes arising from Rolling Stock or Road.				Causes attributable to the Management.				Negligence of Servants.	Improper interference by Persons not under the control of the Company.	Malicious attempt of Persons not under the control of the Company.
					Neglect of		Defective condition of		Defective Discipline.						
		Killed.	Injured.		Machinery of Train.	Road.	Machinery of Train.	Road.	Unpunctuality.	Defective or inadequately enforced System.	Insufficient or inadequately Regulations.	Defective System for recurring intervals between Trains.			
EAST INDIAN RAILWAY, BENGAL DIVISION.															
Accidents from Engines or Carriages leaving the rails	2			1								2			
Accidents from Collisions	1			1											
Accidents from Trains running through facing points	1														
Accidents from persons in Train being struck against works adjacent to the line	1	1		1											
Accidents, Miscellaneous	1									1					
Total	5	1		2						1		2			
EAST INDIAN RAILWAY, NORTH-WEST PROVINCES.															
Accidents from Engines or Carriages leaving the rails	3					1						2			
Accidents from Collisions	1											1			
Accidents from Trains running through facing points	1														
Accidents from Persons in Train being struck against works adjacent to the line	1											1			
Accidents, Miscellaneous	9						8					1			
Total	14					1	8					5			
MADRAS RAILWAY.															
Accidents from Engines or Carriages leaving the rails	3			1			1					1			
Accidents from Collisions															
Accidents from Trains running through facing points	1														
Accidents from Persons in Train being struck against works adjacent to the line	1														
Accidents, Miscellaneous	1														
Total	3			1			1					1			
GREAT INDIAN PENINSULA RAILWAY.															
Accidents from Engines or Carriages leaving the rails	21	4	5	8			2					11			
Accidents from Collisions	15			2								13			
Accidents from Trains running through facing points	1														
Accidents from Persons in Train being struck against works adjacent to the line															
Accidents, Miscellaneous	1					1									
Total	37	4	5	10		1	2					24			

.. STATEMENT showing the Number of Passengers carried, and those killed or injured from Causes beyond their own control.

Accidents.

1859.	Total Number of Passengers carried.	Total Number		Proportion per Million	
		Killed.	Injured.	Killed.	Injured.
East Indian Railway, Bengal	1,388,714	—	1	·00	·72
Madras Railway	513,179	—	—	·00	·00
Great Indian Peninsula Railway	1,210,607	4	5	3·304	4·13
Total	3,112,500	4	6	1·28	1·92
Average on Railways in Great Britain	139,000,000	—	—	·15	3·19

N.B.—No returns of the number of Passengers carried in the North West Provinces Section of the East Indian Railway having been received, that portion of railway is omitted in this Statement.

53. It will be observed that, out of 3,112,500 passengers, five have been killed. One, on the East Indian, was a syce in charge of Government horses, who, sitting in a dangerous position, was knocked off the carriage, and received injuries which caused his death. The other four were travelling on the Great Indian Peninsula, when five carriages were thrown off the line in consequence of a bridge giving way.

54. The following statement exhibits the prices of Indian Railway securities during the year 1860:—

Prices of Railway Stock.

Railway.	January and February.			March and April.			May and June.			July and August.			September and October.			November and December.			Highest in course of the Year.	Lowest in course of the Year.
	Highest.	Lowest.	Average.	Highest.	Lowest.	Average.	Highest.	Lowest.	Average.	Highest.	Lowest.	Average.	Highest.	Lowest.	Average.	Highest.	Lowest.	Average.		
East Indian	104½	101	102½	103	100	101½	102½	99½	101½	100½	99	99½	100½	99	99½	100½	98	99½	104½	98
Madras	102	97	99½	99	97	98	99½	97	98½	97	94	95½	95	93	94	96½	93	94½	102	94
Great Indian Peninsula	102½	98	100½	100½	98½	99½	100½	97	98½	98½	96	97½	97	96	96½	98½	95	96½	102½	96½
Scind	20½	19½	19½	101	99	100	101½	98	99½	99	97½	98½	100	97½	98½	101	97½	99½	101½	97½
Indus Flotilla	19½	19	19½	96	94	95	101½	94	97½	95	93½	94½	95½	93	94½	96	92	94	101½	92
Bombay, Baroda, and Central India	100½	96	98½	98	96	97	97½	95	96½	95	93½	94½	95	93	94	96	92½	94½	100½	92½
Calcutta and South Eastern	5½	5	5½	5½	5	5½	5½	4½	5	5½	4½	4½	5½	4½	5	5	4½	4½	5½	4½

55. The difference in the value of the stocks, which bear the same rate of guaranteed interest is not easily explainable. The public are hardly yet influenced in their choice by any notion of the superior commercial value of one line over another, so that the greater demand for one may be due to accidental circumstances which cannot altogether be accounted for. The highest prices prevailed at the commencement, the lowest at the end, of the year. It should be observed, however, that India Stock and Consols were depressed almost in the same proportion.

56. It will be seen by the statements which have been given above, that, now, the only impediment to the development of the railway system in India is the apprehended difficulty in supplying funds. The physical and engineering obstacles which presented themselves, if they have not been entirely overcome, are in a fair way of being surmounted. Rivers of great width and depth are being spanned by bridges which will stand as monuments of the scientific skill of the present age; mountains will be crossed by means of works which of their kind will be unrivalled; swamps and jungles have been drained and cleared, and hills have been pierced. All this has been done with British capital, but its flow in the same direction, through the appointed channels, has for a time sustained a check. And this is not altogether to be wondered at, when the disturbing influences of the last few years are taken into consideration. For a long period the funds raised by the Companies were abundant, and balances of considerable amount

Conclusion.

usually stood to their credit. There is no reason to suppose that this steady supply would not have continued had it not been for the political convulsions which have taken place. The excessive expenditure caused by the mutiny forced the Government to contract large loans, which naturally interfered with the financial operations of the Companies. This may be regarded as a temporary cause which will pass away; but it was not possible to wait for more favourable times without incurring serious loss. While the difficulties have been increasing the works have been prosecuted, and have now arrived at that stage in their progress which demands an outlay during the present year as large as last year, and higher than will be required in any subsequent year. The future progress and early success of these great works depends, then, upon the financial arrangements that may be made to meet the expenditure requisite to bring them into a profitable condition. It has all along been necessary to extend the support of the Government to the Companies which have undertaken them. Assistance has been given in the shape of a guarantee of interest upon the capital, and with this help more than thirty-four millions have been raised. Upwards of two more can be raised by calls upon issued shares, and, if the state of the money market improves, further amounts may be obtained by debentures and additional shares. But if the expenditure is at a rate more rapid than that at which capital can be raised by these means, it may be necessary to have recourse to Government aid in the shape of advances. The charge upon the State involved in this arrangement, will not be more than it now is, and the risk to the Government will not be greater, as the conditions of the contracts remain unaffected by it. There can be no doubt that the best policy to be pursued, under existing circumstances, is that which has been decided on, viz., to proceed steadily with the works which are in progress and to raise funds as required, if the Companies fail to do so, through the direct agency of Government; to postpone, but only temporarily, works which have not been commenced; and to guarantee no further projects until the lines already sanctioned have been completed.

57. The interests alike of the Government, of the Railway Companies, and of the public would be sacrificed by the suspension of operations in the present condition of the lines. Not only would a large outlay remain unprofitable, but positive loss would be incurred by the damage to, and even destruction of, unfinished works, if left to the mercy of the elements in a tropical climate. Never, perhaps, was there a time more pregnant than the present with proofs of the necessity for a sure and permanent system of internal communication in India. Whether we look to the lamentable accounts of the famine, now desolating the North-West Provinces, or to the anxiety with which passing events in America are being watched by our manufacturers, and to the temporary and necessarily imperfect measures which are being taken by the Local Governments to aid the transport of Indian cotton to this country, or whether, adverting to the large European force now destined to garrison the country, we consider the safety, ease, and economy which would be secured by the conveyance of troops by railway, the early completion of the main lines which have been sanctioned appears to be a matter of paramount importance, and to admit of no delay.

I have the honour to be,

Sir,

Your most obedient, humble Servant,

JULAND DANVERS.

APPENDIX.

No. 1.

COPY of RAILWAY LETTER (No. 12), dated 18th December 1860, from the Right Honourable the GOVERNOR GENERAL to the Right Honourable Sir CHARLES WOOD, Bart., G.C.B., Secretary of State for India.

SIR,

IN proceeding up the Ganges in the progress of my present tour, I took the opportunity of visiting three of the principal works on the East Indian Railway. These were the Monghyr Tunnel, the Soane Bridge, and the Karumnassa Bridge.

2. Of the first, I forward an interesting section, showing the progress of the work from the beginning. It will be observed that the hill pierced consists, for two thirds of the length of the tunnel, of clay slate, and for the remaining one third of hard quartz rock; and that the effect of the latter in retarding the work is apparent in the very small progress through it during each month, as shown by the tinting on the section, both in the head drifts and in the main tunnel. The portion of this hard quartz rock remaining, though less than 250 feet in length, will, it is expected, take yet eight months to remove.

3. The length of the tunnel is 900 feet. The actual tunnelling was commenced by the Contractors in March 1856, but they soon gave it up, and the work has been continued by the Railway Engineers. The work has not been one of difficulty, such as to call forth the exercise of skill on the part of the Engineers, but one of extreme laboriousness, owing to the exceeding hardness of the quartz. The careful organization of the labour, the skill which the Native miners have acquired from long experience, and the almost total freedom from accident during the long continued blasting operations, attest the ability with which the work has been superintended by Mr. Harris, the Resident Engineer.

4. But, while all praise is due to those concerned in the execution of the work, I am not satisfied that it was at all necessary to undertake it. At first it was not supposed necessary to connect the railway with the Ganges by a branch line; and under such circumstances, and while the arduous nature of the work had not been ascertained by experience, it was thought worth while to undertake the tunnel, in order to save three miles of distance between Calcutta and Delhi. Since the branch line of $5\frac{1}{2}$ miles to the Ganges has been undertaken there is no saving in length of line to be constructed, and the expense and delay occasioned by this tunnel are clearly not at all commensurate with the small advantage of a reduction of three miles in the distance to be run by through trains.

5. The cost of the tunnel when finished will be not less than six lacs of rupees.

6. To visit the Soane Bridge, I proceeded from the Bankipore station, near Patna, by truck propelled by coolies along the railway,—the rails having been laid down on this portion to facilitate the transport of the iron-work of the bridge from the Ganges. The distance of 21 miles was in this way accomplished in three hours and twenty minutes. I was conducted by Mr. Boyle, the Engineer of the celebrated Arrah defence, who is now the District Engineer at the Soane.

7. I was much struck with the magnitude of the works. The bridge, as you are aware, is to be of 27 iron lattice spans of 150 feet each. Including the abutments, the works extend over nearly a mile. Along the whole length work was in progress in various stages. Two of the iron spans had been erected, one at each end, and the rivetting of these was being finished. Staging was up for two more spans, and the iron-work was being raised. Staging was being put up for two other spans.

8. For the whole intermediate space the sinking of the foundations was in progress. Each pier is to stand on three wells of 18 feet diameter. The wells of all the piers had been sunk through 30 feet of sand to the stratum of clay which exists at that depth. They were being worked into the clay.

9. I was informed that the completion of the entire work may be hoped for in two full years from the time of my visit, if everything goes on successfully. The tediousness of the process of sinking the wells is the cause of no more rapid progress being expected. The time required for erecting the iron-work does not exceed six weeks for each span, and several could be put up at

one time if the piers were ready to receive them. The cost of the bridge, when complete, will be about 35 lacs of rupees.

10. Everything I saw bore evidence of active progress and efficient management, and reflected much credit on Mr. Boyle, and Mr. Schmidt, the Resident Engineer.

11. Of the Karumnassa Bridge, I need only say that it is to consist of 13 arches of 40 feet span, and at the time of my visit was ready to begin turning the arches. It is to be arched in by June.

12. I cannot conclude this letter without mentioning, with strong approbation, the good management and right spirit that pervade the dealings of the Officers of the East Indian Railway with the Native population. At every station I passed I made inquiries on this subject of the Civil Officers, and the answers were uniformly very favourable. Differences between the Officers of the Railway Company and the Natives in its employ are almost unheard of. Labourers come in freely to seek work, even from the wild Santhal Hills, and no impediment being offered to their return to their homes whenever the fancy seizes them, they work well and cheerfully. No signs of unwillingness on the one side, or of attempted constraint on the other, had reached any of the Magistrates or other Civil Officers with whom I conversed. I think it right, at the present time, that these circumstances should be brought prominently to the notice of Her Majesty's Government, as being most creditable to the Officers of the East Indian Railway.

13. At the Soane Bridge, and near to it, I observed amongst the workmen many who evidently had been Sepoys. Many of these had openly received their discharges from the Army, but there were others who had probably slunk back to their homes unobserved. They were spoken of by the Engineers as useful, well-behaved men, and as being those from whom the police of the works and petty officers were mostly chosen. This employment of a class who are not generally willing to take to field labour in their own villages has, I have no doubt, contributed to the thoroughly peaceful condition which now prevails throughout Behar.

14. In your Despatch, No. 80, of the 17th October, you observed that you would look for an improved result in the train mileage receipts of the East Indian Railway after the opening to Rajmahal. I would take this opportunity of intimating that I am not sanguine in my expectations of a rapid improvement from that cause. The transfer of trade to Rajmahal, as the landing port of goods descending the Ganges, must be gradual, and, as regards the transactions of Native traders, will probably be slow.

I have the honour to be, &c.,
(Signed) CANNING.

No. 2.

EXTRACT of a PAPER by Mr. J. J. BERKLEY, Chief Engineer, Great Indian Peninsula Railway Company, describing the Works on the Bhoze Ghât Railway Incline.

The Bhoze Ghât Incline is 15 miles 68 chains long. The level of its base is 196 feet above high-water mark in Bombay, and of its summit 2,027 feet, so that the total elevation surmounted by this incline in one long lift is 1,831 feet. Its average gradient is consequently 1 in 48.

The gradients of the Bhoze Ghât Incline, which are all ascending, are as follow:—

	Miles.	Chains.		Miles.	Chains.
Level	0	33	1 in 37	0	28
1 in 50	2	15	1 in 75	0	27
1 in 40	5	6	1 in 37	1	10
Level	0	10	1 in 330	0	23
1 in 42	1	11	1 in 40	0	51
1 in 43	0	31	1 in 50	0	41
1 in 40	1	46	1 in 40	0	63
1 in 50	0	39	Level	0	33

The curves upon it are—

	Miles.	Chains.
15 chains radius	0	22
20 ditto	0	28
Between 20 and 30 ditto	1	48
30 ditto	4	37
Between 30 and 40	1	9
„ 40 and 50	0	71
„ 60 and 70	0	57
„ 80	0	78
Straight	5	33

The works consist of twelve tunnels, of the following lengths:—

Tunnel No. 1	-	-	286 lineal yards.	Tunnel No. 7	-	-	33 lineal yards.
" 2	-	-	291 "	" 8	-	-	53 "
" 3	-	-	282 "	" 9	-	-	280 "
" 4	-	-	140 "	" 10	-	-	121 "
" 5	-	-	437 "	" 11	-	-	346 "
" 6	-	-	204 "	" 12	-	-	62 "

The total length of tunnelling is 2,535 yards. Short additional tunnels will probably be substituted for the deepest parts of some of the cuttings. There are eight viaducts, of which the dimensions are given in the following list:—

Viaduct No.	Arch	Span	Yards.	Feet.
1	eight	50	168 long,	127 high.
" 2	six	50	128 "	95 "
" 3	four	50	85 "	74 "
" 4	four	50	85 "	94 "
" 5	eight	50	168 "	139 "
" 6	six	40	101 "	85 "
" 7	four	30	52 "	45 "
" 8	-	-	101 "	56 "

The total quantity of cuttings amounts to 1,623,102 cubic yards. The largest cuttings contain respectively,—

113,000	cubic yards.
72,000	"
96,000	"
77,000	"
75,000	"

The greatest depth of cutting is 80 feet. The embankments amount to 1,849,934 cubic yards. The heaviest embankments contain, respectively,—

159,000	cubic yards.
128,000	"
139,000	"
263,000	"
125,000	"
209,000	"

Their maximum height is 74 feet. The quantities of cuttings and embankments are liable to alteration during the construction of the Incline. There will be 18 bridges, of various spans, from 7 to 30 feet, and 58 culverts from 2 to 6 feet span. The estimated cost of this Incline is 597,222*l.*, or 41,188*l.* a mile, and its completion has been contracted for in five years from the date of commencement, which will expire in February 1861.

The tunnels nearly all contain trap rock of various degrees of hardness; very little masonry or brickwork lining will be required in them, because of the compact nature of the rock. Their ruling characteristics consist in the hardness of the rock, and in the lofty and precipitous form of the hills, which renders it impracticable to sink shafts so as either to cheapen or expedite their construction. This compels us, in most cases, to mine them entirely from both ends, a mode of procedure which demands the utmost care in setting out the work, because the Incline being generally in those places sharply curved and upon steep gradients, it becomes more difficult to maintain accuracy in the lines and levels for the work so as to ensure perfectly true junctions in the tunnels. We have hitherto met with very little water in the course of our mining operations. The ground at the tunnel faces has occasionally proved to be of such a character as to require special precautions for the purpose of preventing slips in the hill-sides, because, superincumbent upon the beds of trap rock at the Ghâts, we have generally met with a thick stratum of boulders, embedded in soft red moorum, and when the support is taken away from this stratum, and the surfaces of our excavations are exposed to the wet weather, the moorum becomes saturated, and, yielding to the weight of the boulders, the stratum is inclined to fall away in large masses. To obviate this, it will probably be necessary for us to clear off a cess a few feet wide upon the top of the rock, upon which we shall occasionally have either to build retaining walls, or in other instances to dress off the beds of moorum and boulders to a flat and secure slope. The mining of our tunnels is executed in the following mode:—We precede at both ends with headings about 12 feet wide and 9 feet high, and this operation is followed up by the excavation of the tunnel to its full size. In the headings, one of the worst circumstances is imperfect ventilation, which, crowded as the work is with miners, in some measure lessens the effectiveness of their labour, and entails a sacrifice of time before the headings become free from smoke after the blasting has exploded. In the headings, which are the principal portion of our tunnel operations, and rule the time of their completion, we usually employ three gangs or shifts of men during the twenty-four hours, each of whom take their turn of eight hours at the work. Specimens of the rock through which we are mining in each tunnel are exhibited.

In the earth-work, the most objectionable features are the hardness of the rocks, and the slips which are liable to happen, when we excavate and expose the strata of moorum and boulders, which I have already described in speaking of the tunnel faces. In the cuttings, these circumstances will be dealt with in a similar manner.

There is one cutting along the top of Battery Hill, which overhangs the mail road on the left side, just where travellers may notice the mouth of one of our tunnels on their right hand. This cutting chiefly consists of rock, and where it breaks into the hill we have met with a basaltic crest crowning it. Beneath the cutting there is a broad shelf of ground, and immediately under the railway a long gaping cavity in the rock. These circumstances are not only worthy of the attention of visitors to the works, but have a claim to some practical notice from me on the present occasion. The existence of the basaltic cap upon the ridge of the hill, and the open and free scarp along which our cutting extends, have led the Contractor to make use of unusually large drills. Each of these drills is required to be worked by four Natives, and makes a hole 7 feet deep and 3 inches in diameter. These shots are most effective; they are generally driven well back in the hill, and produce a powerful explosion, throwing large masses of rock down to the cess below. The cavity beneath the railway is so little below its formation level, that it will in all probability be necessary for us to make it secure by underpinning it with masonry. I know of no similar circumstances, nor of such work upon any other railway. The geological peculiarity of this hill will, no doubt, attract the notice of many visitors; and I am happy to say that, when the railway is finished, a section of the trap will still be left cresting the mountain, and screening the railway from the public road. Another singular fact connected with this part of the line is, that in consequence of the Reversing Station, one portion of the Incline will be nearly parallel to and much above the other, both being, as it were, terraced 1,400 feet directly over the Konkun. These facts will, no doubt, elicit many remarks from railway travellers when the railway comes to be worked. There is one other singular danger at the cuttings, which we shall have to obviate before the line can be safely opened for public traffic. It is this, that the hill-sides above the cuttings are generally covered with loose boulders scattered over the surfaces. These blocks, under ordinary circumstances, are constantly set free by the rains, and roll down towards the valleys. Every season numerous instances of this kind might be observed; and it will be our duty to protect the line from such contingencies hereafter, by removing from the flanks of the mountains above the railway all boulders that may threaten to fall upon it.

In the embankments, the most unfavourable points are the scouring of the slopes by the heavy rains in the monsoon; but these contingencies will not be of long duration, for, during the period of construction, the material of which the embankments consist will have become so thoroughly consolidated as to leave but a remote chance of the slopes being affected by the rains. The ground along the flanks of the Ghât mountains is often of so precipitous a character that we have met with frequent cases where, on the upper side, we have only a low embankment, while on the other side, the bottom of the slope would be of an impracticable depth, unless it were retained by a strong wall of substantial masonry. In some situations, we meet with the extraordinary circumstance of one half of the line being upon rock benching, and the other half consists of a very lofty embankment, or of a high embankment retained by a wall of masonry. In other places, again, we have found the mountain sides so steep as to render it unadvisable to encounter the difficulty of embanking the line, or building battering walls, because they would be of enormous height above the surface of the ground, and would have to be carried down to a great depth beneath it before a secure foundation could be obtained for them. Under this peculiar state of things, we have determined to place the line upon arches or vaults. These will sometimes be of a novel description, for we shall have here and there to place one half of the width of the railway upon rock benching, while the other half will stand upon vaulted arches. Some of these cases are illustrated by the cross sections exhibited to the meeting. These various works will constitute some of the most striking peculiarities in the construction of the Bhore Ghât Incline. They are of so contingent and accidental a nature as to render it sometimes impracticable for an engineer to prepare his designs for dealing with them, until the ground has been opened out and the works have advanced.

Some of the viaducts are extensive works, and of great height. The one which crosses the Mhow-ke-Mullee Khind consists of eight semicircular arches of 50 feet span, and it is 139 feet above the surface of the ground. This elevation, however, does not represent the true height of the work, because we have had to excavate to a depth of 24 feet before we could reach a sufficiently solid bed of rock for founding so stupendous a work as this, which will be 163 feet high above the footing. We have made it a rule not to build these viaducts upon anything but a compact bed of natural rock, and, knowing from experience the treacherous nature of the stratum of boulders and moorum, we have frequently abstained from founding our work upon ground which, though it consisted of rock, was evidently but a portion of that insecure bed. In other cases, when we have at length reached the natural rock, we have discovered that its surface sloped so much that we could not begin our masonry until we had worked it off into horizontal beds. Our viaducts are being built of solid block-in-course masonry up to the surface of the ground, and above that of block-in-course facework, strongly tied through by bonds of block-in-course to the internal work of sound rubble. There will be another viaduct upon this Incline, of so unique a character, that a brief description of it may, no doubt, be interesting to you. It will be placed where the line will appear to retrograde as it emerges from the Reversing Station. It will be seen in outline upon the plan, forked, or something like a

Roman capital letter Y, with the left hand line longer than the right. The two diverging lines will be inclined at different levels, while that portion of the viaduct which may be represented by the tail of the Y will be built for both lines at the same level. Those alone who are familiar with the ground, and the character of the design, can at present realize the future appearance of this viaduct; but I believe that, when completed, it will be generally considered one of the most extraordinary and interesting works upon the Incline. It is my wish to impress upon your minds that neither this nor any design upon the Bhoré Ghât Incline will be prepared with any other view than that of adapting them in the most economical and appropriate manner to the circumstances of each case; and yet, by acting strictly upon this principle, and without seeking to distinguish the construction of the Incline by any original or peculiar conceptions, it will undoubtedly present works of so unique a character as to invest them with especial interest both in the eyes of casual and professional observers.

The Reversing Station has an indisputable claim to that designation for the following reasons: the engines will be turned there; the tail of each train will become the head, and, as it leaves the station, it will appear to retrograde.

The objects we had in view in the introduction of this Reversing Station were to increase the length of the base, in order that we might flatten the gradient of the Incline, and to attain a higher level where it entered upon the great features of the Ghât margin, near Khandalla. Without the adoption of this expedient, the practicability of changing the direction of the line, so as to gain access to a greater extent of suitable ground, was confined to the use of curves of small radius; but with the Reversing Station we were enabled to alter the direction of the line, by means of points and crossings, at a very acute angle. The map clearly illustrates this. The — — — line was the best and longest course we could obtain without the Reversing Station; but, in consequence of its adoption, you will observe that we prolonged our Incline by nearly the difference between the length of the two sides of an acute angled triangle and that of its base. You have probably heard of the "American zigzag" mode of laying out a mountain railway ascent, and, although I have not yet seen a drawing of it, I apprehend that our Reversing Station is an application of the same principle of design.

In designing the permanent road, we have not been unmindful of the particular characteristics of this Incline. From the length and severity of its gradients, it must be a matter of necessity to make use of very heavy engines, in order to obtain that great haulage power which will be indispensable for the conveyance of a due net load of traffic in each train up the Incline. The adoption of heavy engines equally necessitates the use of heavy materials, and a strong mode of putting the permanent road together. The power of the engine, as you well know, is limited by its adhesive force upon the rails; and consequently it became the object of our particular study, not only to procure rails of a very strong section, but also to have them made by such a process of manufacture as might fit them to endure for a long period the powerful causes of wear and tear, to the action of which they must inevitably be subjected if the vast traffic of this country is to be properly accommodated.

For the attainment of this important end, the Consulting Engineer, Mr. Stephenson, had an entirely new specification prepared for the manufacture of the Ghât rails. The rails weigh 85 lbs. per lineal yard; four fifths of them are 21 feet long,—which is an advantage, because the number of joints, the weakest part of the road, is thereby lessened.

No. 3.

EXTRACT PAPER by MR. J. J. BERKLEY on the Thul Ghât Incline.

In such a populous country as this, and with the prevailing prices of labour at a minimum, it has always appeared to me to be impossible that the liberality and devices of English enterprise could so fail in their operation upon the industrial classes of India, as not to procure an ample supply of labour for the completion of undertakings materially affecting the prosperity of commerce, the public revenue, and the convenience of the people. In proof that the adverse anticipations of others were ill-conceived, I have only to mention that, at the present moment, we employ more than 30,000 men upon the Bhoré Ghât Incline, extending over only 14 miles of railway; that this enormous body is collected from all quarters of the country,—from Bombay and Hyderabad, from Gwalior and Goa, from Ahmedabad and Kolapore, from Broach and Dharwar, from Tanna, Sholapore, and Rutnagherry, Sattara, Belgaum, and Poona, from Sawunt Warree and the Concan; and that it comprises 32 different classes of artisans and labourers, of whom there are 10,822 drillers and 2,659 masons.

The Railway Incline which we are now constructing at the Thul Ghât commences upon the left bank of the Rotunda Nullah, near the Bombay and Agra Road, and proceeds over some heavy ground, with one tunnel, through the Lara Khind to the Manda-Sheyt Nullah, which it crosses by means of a large viaduct. It then perforates a high spur of the mountains by a long tunnel. Emerging from this, it passes over two rocky ravines, and through the intervening ridge by a tunnel. It thence ascends along the flank of the hills, which overhang the village of Kussara, and, spanning the Kussara Nullah by a viaduct, crosses the Thul Ghât Road below

the Toll House, and enters upon the site selected for the Reversing Station, between the Mail Road and the Paithur Nullah. The Reversing Station is very similar in its engineering and physical characteristics to that of the Bhore Ghât, which is now sufficiently shaped out for visitors to comprehend its peculiarities; and it will, therefore, be unnecessary for me to detain you with any further description of this device. From the Reversing Station the line strikes out at an acute angle through the Mussoba Khind, and rises by a curvilineal route along the northern flank of the lofty mountain called "Beulah," the spurs and ravines of which have necessitated the construction of several tunnels and two viaducts. After leaving our longest tunnel, which you will observe near the middle of the section, the Incline crosses the enormous gorge at the head of the Ehegaum Nullah by a viaduct of extreme dimensions; and, traversing very rough ground by means of high embankments and two tunnels, it enters nearly at right angles the spur up which runs the old Ghât Road. With another tunnel through this hill it reaches the left bank of the Beenah Nullah, which it crosses and recrosses by two bridges, and then ascends to the summit upon the open level ground close to the Mail Road on the western side of the village of Egutpoora. This Incline is 9 miles 26 chains long; the level of its base is 940 feet, and of its summit 1,912 feet above high-water mark in Bombay, so that its total altitude is 972 feet. Its average gradient is consequently 1 in 56, that of the Bhore Ghât being 1 in 48.

The gradients which are all ascending, are as follows:—

	Miles.	Chains.		Miles.	Chains.
Level -	0	2	1 in 88	0	35
1 in 60	0	47	Level	0	20
Level -	0	16	1 in 60	0	10
1 in 60	1	3	1 in 37	4	29
1 in 50	0	42	1 in 45	0	13
Level -	0	8	1 in 102	0	70
1 in 60	0	35	Level	0	12
1 in 148	0	23			

The curves are—

	Miles.	Chains.
17 chains radius	0	33 long
20 ditto	0	47
Between 20 and 30 ditto	1	33
„ 30 and 40 ditto	2	68
„ 40 and 50 ditto	0	10
60 ditto	0	39
80 ditto	0	24
100 ditto	0	4
Straight	3	27

The works consist of 13 tunnels, of an aggregate length of 2,652 yards, and of the following respective lengths:—

Tunnel No.	Yards.	Tunnel No.	Yards.
1	130	8	412
2	490	9	70
3	80	10	50
4	235	11	261
5	113	12	140
6	123	13	58
7	490		

so that upon the two Ghât Inclines we are at present making as many as 38 tunnels.

There are six viaducts, of the following dimensions:—

Viaduct No.	Yards.	Feet.
1	66 long	90 high
2	143	84
3	66	87
4	66	90
5	250	200
6	150	60

The total quantity of cutting amounts to 1,241,000 cubic yards. The greatest depth of cutting is 60 feet, and the largest cuttings contain—

Cutting No. 1	58,000 cubic yards.
6	40,000

The quantity of embankment amounts to 1,245,000 cubic yards. Their maximum height is 90 feet, and the heaviest embankments contain—

Embankment No. 4	190,000 cubic yards.
6	90,000
18	220,000

These details of the earth-work will be liable to alteration during construction, in order to provide for the security of the line by flatter slopes wherever the material may prove to be of a soft or treacherous nature. There are 15 bridges of various spans, from 7 to 30 feet, and 62 culverts.

The estimated cost of this Incline is about 45,000*l.* per mile, and its completion has been contracted for on the 31st May 1863. The probable cost of the Bhore Ghât will be about 46,000*l.* per mile. This presents conclusive evidence that, mile for mile, the works of the Thul Ghât are nearly as extensive as those of its formidable rival. The tunnels all contain trap-rock, and the two near the bottom of the Incline consist throughout of basalt of the hardest description. Of these, the Manda-Sheyt tunnel, 490 yards long, deserves more particular notice. The process of blasting the basalt which it contains, was so slow, that it has been necessary, at considerable cost, to sink two shafts; and as these are charged with water during six months of the year, we find our operations encumbered not only with the difficulties of mining such extremely hard rock, for which steel drills are used, but also with the contingency of pumping. It is probably upon this work that the completion of the Incline will ultimately depend; and, situated as it is near the foot of the Ghâts, and attended with every disadvantage, it will call for the utmost exertions and perseverance to accomplish, in due time, that important object. The only other tunnel upon which I shall offer any observation is the long one near the middle of the Incline. Its great length formerly led us to regard it as the key to the opening of a railway communication up the Ghât; but, on proceeding with our mining operations, we fortunately discovered that the mass of the hill consisted of rock of a favourable nature; and the consequence has been that, although the work was not begun until March 1859, we have already carried a heading through 258 lineal yards, or about five ninths of the total length of the tunnel, in one year and a half. No progress which we have hitherto attained has equalled the rapidity with which this tunnel has been executed; so you see a prize may be drawn even in the lottery of Ghât contingencies.

Of the six viaducts, there are three to which I invite your attention. The Manda-Sheyt viaduct, at the entrance to the tunnel of that name, is a large structure, already in a very forward state. Tackle, of a workmanlike description, to hoist the materials for the masonry, has been fixed at each pier. Tramways have been laid in various directions from the adjacent quarries, smitheries, carpenters' shops, masons' sheds; and labourers' huts have all been erected. By these means the execution of the work has been both expedited and economised.

The great viaduct over the Ehegaum Ravine is distinctly marked upon the section, and will be more intelligible to you in the special drawing which I have exhibited. I believe it to be the highest viaduct that has been designed in India. The level of the railway is 188 feet above the surface of the ground, and, as we have a depth of upwards of 20 feet to excavate for good foundations, the two central piers will be 200 feet high. The iron girders will be on Warren's principle, and 150 feet in span from end to end. I do not propose to occupy your time with a description of them especially, as I know my friend Mr. Terry intends, in the course of the season, to read a paper upon this interesting subject. You will, however, readily discern one practical difficulty which lies before us, in having to lift the girders from the bottom of the ravine to their resting-place upon the tops of those lofty piers. The difficulty of the problem consists not so much in the weight of the girders (each of which may be calculated at about 32 tons), but in the following peculiarities—that the triangular girders, strong as they are when framed complete for sustaining a vertical pressure, are laterally very weak, and that the ends of the girders, which are to bear upon the piers and abutments, must be carried up through recesses in the masonry. To obviate the imminent risk of damage to the girders from lateral motion while they are being lifted separately so great a height as 200 feet, we have made our arrangements for hoisting them in pairs, so that they may be stiffened by those connecting parts which are intended to steady them, when the permanent road is laid. To lift them in pairs, as we propose to do, will require a recess 8 feet 6 inches wide, and 4 feet deep in each side of the piers, from the surface of the ground to the bed of the girders; and you will thus observe that the design of the piers, themselves of that enormous height, has demanded careful study. The plan we have adopted is to build a rectangular pier 15 feet 6 inches thick, with two counterforts at each corner of the recesses. By this means we have not only strengthened that part of the pier which would be endangered by the existence of the recesses, but, without adding materially to the quantity of masonry, we have increased the steadiness and stability of the whole structure by widening its base. The lifting power to be employed might consist either of crabs or screws, but as the motion of the screw is so smooth, and its action so regular, we intend to use it for hoisting, and crabs for securing the girders against any accidents in the process. The screw will be placed upon the top of the pier, and immediately over the recess. From it will be suspended strong iron links, each several feet in length, down to the top table of the girders; the lifting will then commence, and as the girders ascend, they will be propped from stage to stage, and the links be successively disconnected as the girders rise in pairs towards their bed upon the viaduct. Should any casualty happen in the performance of this operation, we shall be prepared with crabs and derricks and strong chains to keep a constant hold of the girders, and thus prevent any fall or jerk while they are suspended on the lift. The present condition of this stupendous work is already worthy of examination, from the admirable arrangements which the contractors (Messrs. Wythes and Jackson) have made for its execution, and in which the peculiar form of the great ravine has afforded them extraordinary facilities. As it advances, the proximity of this colossal viaduct to the public road, the magnitude of its dimensions, and the peculiarity of its design will, no doubt, be deemed by many travellers a sufficient inducement to

pay a visit to the scene of operations; and the viaduct will, I trust, when finished, with its iron superstructure and its lofty stone piers, be no unworthy memorial of the bold enterprise and practical skill of our countrymen, as well as of the excellent materials and industrial classes of India.

The last viaduct, concerning which I shall offer a few remarks, is that which you will find upon section at the upper end of the tunnel under the old Thul Ghât Road; and although its design presents no peculiar feature, its position is remarkable, for it will stand upon a rock scarp overhanging the gorge of the Beena Nullah. The cross sections (Nos. 491 to 495) represent the abruptness of this precipice, and will show you why a viaduct was substituted for an embankment, and how the piers and abutments are notched and bedded into the rock escarpment.

In the earth-work there is little to claim your attention, except the mode by which large quantities of materials are tipped into such high embankments as those three which you see near the base and middle of the Incline. These will be found worthy of your inspection, if, when the railway is opened to Kussara, you should be induced to pay a visit to the works of this Incline. The material of which they are made has to be procured from the bottoms and sides of the adjacent hills at suitable and various levels; and from the faces where these side cuttings are excavated, temporary waggon-tramways are laid to the embankments. The extent to which this expedient is adopted will, I have no doubt, astonish all who are not familiar with English railway operations; for in one of the large embankments there are 27, and in another 16, different lines of tramway in daily use for the conveyance of the earth. The lofty embankment which you observe upon the section above the Reversing Station is likewise remarkable, for it will have to be made in such a manner as to carry two double lines of railway, one of which will stand at an extreme height of 51 feet above the other. It will also present another peculiarity, for the lower line upon one side of the embankment will ascend towards the Reversing Station, while the upper line will rise rapidly away from it. Upon the Bhore Ghât Incline you have, no doubt, seen the large viaduct which spans the public road a quarter of a mile above the Toll House. That viaduct corresponds, by a close analogy of position, with the embankment which I am describing upon the Thul Ghât Incline, and it may therefore be interesting for me to explain the reason why in one case a viaduct should have been designed, while in the other the object is effected by earth-work. At the Bhore Ghât, the railway at that point stands upon the narrow crest of a hill, and if an embankment had been made, its slopes would have descended the mountain sides to an enormous depth, and its stability have been constantly endangered. Upon the Thul Ghât, on the contrary, the two lines, which are in close contiguity on emerging from the Reversing Station, pass over a nearly level plot of ground, affording a safe and firm basement for the bank. We have, therefore, economically adopted that course which would, as I have shown you on the Bhore Ghât, have been attended with so much damage to the permanent safety of the Incline.

No. 4.

LETTER from W. B. WRIGHT, Esq., to the Agent and Manager, Madras Railway

[No. 120.]
DEAR SIR,

Madras Railway, Locomotive Department,
Engineer's Office, Madras, 21st December 1860.

With reference to the subject of the training of engine-drivers in this Department, I beg to forward you the accompanying statements numbered 1, 2, and 3, showing the progress made by men and apprentices entertained in this country.

2. I have thought it as well to report not only on the training of engine-drivers, but upon the whole system obtaining in this Department for the training of men for that description of work, for the carrying on of which ready-made artificers or mechanics cannot be procured in this country, and the amount of success which has attended the experiment is set forth generally in the statements herewith forwarded.

3. You will see that we have, in all, a considerable number of men trained, and in the course of training, for the various classes of work, but this number represents only a portion of the men we have had under training; a large proportion of the men we have had on trial became disgusted with the laborious and dirty nature of the work (it being of a character so much against the prejudices of men born in this country and East Indians generally), and they leave the service, whilst others are discharged for incompetency, irregular habits, or other faults, which would preclude them from attaining posts of responsibility or trust, whilst other really good and useful men, trained in our shops, get better appointments elsewhere, and quit this service to take them up.

4. The promotion of K. Smith and J. Scott to engine-drivers, under an agreement, has had, however, a most marked effect in enabling me to keep up my complement of firemen. Men were constantly dropping off before that time, despairing probably of ever bettering their position, or wanting the necessary perseverance and patience that would, in the course of time, have made them drivers; but the emulation aroused in the minds of the firemen generally

by the success of Smith and Scott, whilst it bound the men then firing to the service, has made the post of a fireman an object of ambition, as a stepping-stone to that of an engine-man, and thus induced a better class of men to come forward than I formerly was in the habit of meeting with.

5. The success of this step, as regards the training of engine-drivers, leads me to think that it would be equally advantageous to adopt the same system with regard to fitters and erectors, boiler-smiths, and other mechanics, as the men would be bound to the Company during a certain number of years, whilst the emulation would undoubtedly be productive of beneficial results, in inducing greater efforts from others in the course of training.

6. I would now beg to call your attention to the three Statements appended hereto. In No. 1 (Statement of Progress of Firemen) it is shown that 22 men are in the course of training for drivers, of whom 5 men are now competent to drive engines; that 4 men will be competent in six months; and the next 11 will, I think, be all competent to drive in from one year to two years time; the remaining 2 men will be put in the shops as assistant fitters, as they are not likely to make engine-drivers. I hope that we may be enabled to work the South-west line, when opened throughout, without any further supply of engine-men from England, unless some unforeseen contingency should occur, or the requirements be larger than I anticipate.

7. In the above statement I have shown only European and East Indian firemen, because I fear that we cannot hope to make Native drivers for many years to come; I have one Native, by name Gunnagee Row, whom I think competent to drive a locomotive, but his own want of self-reliance precludes him from being entrusted with the charge of one. I have many other Native firemen quite competent to drive so far as the mechanical working of a locomotive engine is concerned, but I should hesitate to trust any of them with the responsibility attaching to the duties of drivers (especially on a single line of railway, where extra caution and forethought is necessary), because I do not think that these men possess those qualities which are frequently called for in cases of emergency, where judgment and presence of mind are specially requisite qualifications.

8. The training of Europeans and East Indians (engaged in this country) for engine-drivers is fairly started, and from the progress already made, I have no doubt of the future success of the system.

9. Statement No. 2 exhibits the progress of engine fitters and erectors, boiler-smiths, carriage fitters, &c. There are 16 engine fitters, many of whom joined the service shortly after the opening of our workshops: amongst these men some are really excellent hands, and are quite competent to take entire charge of the erection and repairs of engines. If the services of some of these men are secured to the Company, under agreement, I am of opinion that there will in future be no necessity for any more mechanics of this class being sent out from England.

10. There are 5 boiler-smiths who have been trained in our shops, all good useful men, one of whom especially, J. Wrightman, an East Indian, is a first-rate workman, quite competent to any boiler work, and fit to have charge of boiler repairs at an out-station.

11. There are 16 carriage fitters and 4 carriage examiners, all of whom were trained up in our shops; they are generally very useful good workmen, but the nature of their work is much more simple than that of engine fitters, and there is no difficulty in obtaining and training men for this duty in India.

12. Statement No. 3 exhibits the progress of apprentices. These are young lads who are taken into the service in India, at ages varying from 14 to 17 years; they number at present 26 in all, 17 of whom are in the locomotive workshops at Royapooram, and 9 at Perambore. They are instructed in every branch of locomotive work, in such proportion as may be required for each trade respectively. For instance:—

About 40 per cent. of the total number are brought up as fitters and erectors.
 About 20 per cent. as turners and machinemen.
 About 20 per cent. as boiler-smiths.
 About 10 per cent. as coppersmiths.
 About 10 per cent. as moulders.

13. The progress of many of these young lads, as set forth in the statement, has been alike creditable to themselves and profitable to the Company; some of them have been a considerable time in the service, and have grown up useful and active young men, and the apprentice system has on the whole been attended with marked success.

14. The total number of Europeans and East Indians (engaged in this country) at present, trained and under training for service in this Department, are as shown in detail in the statements referred to, as follows:—

For Engine-drivers	-	-	-	22
„ Engine Fitters, Boiler-smiths, &c.	-	-	-	21
„ Carriage Fitters and Examiners	-	-	-	20
„ Apprentices to various Trades	-	-	-	26
Total	-	-	-	89 Men and Lads.

15. In addition to the men shown in the above statements, I have a large number of Natives employed to each branch of locomotive work :—

40 Firemen.

8 Engine Fitters.

7 Carriage Fitters.

2 Lathemen or Turners.

6 Machinemen.

4 Boiler-smiths.

7 Moulders.

1 Coppersmith.

These are the best of our Native workmen. We have numerous other Natives assisting in these trades, many of whom will in the course of time become tradesmen.

16. We have also two Native stationary engine-men, one at Royapooram and one at Perambore, in charge of our stationary engines; and Native labour is used throughout in this Department, to as great an extent as it can properly be made use of to save the greater expense of European or imported labour.

17. The Europeans and East Indians treated of in this Report are, men in training for such work and such positions as Natives generally are least fitted to fill.

18. I have other Europeans and East Indians in the Department, employed on an inferior class of labour, whom I have not included in my Report, because in the course of their time their posts will generally be filled up by Natives, at present their assistants.

19. Reviewing the whole subject of the training of men and lads as drivers and mechanics, I am of opinion that this Department of the Madras Railway will, in future, be almost independent of labour of this kind from England, and that India must become the nursery for our future requirements.

Yours faithfully,
(Signed) W. B. WRIGHT,
Locomotive Superintendent.

No. 5.

COPY OF PUBLIC WORKS DESPATCH to the Government of India, No. 53, dated 24th July 1860.

1. In acknowledging the receipt of your Railway Letter, No. 16, of 29th March last, I need say little more at present than that Her Majesty's Government fully recognize the necessity of constructing, as early as possible, lines of road to serve as feeders to railways advancing towards completion; since, until this is done, the resources of the districts bordering on the railways can be only very partially developed, and the capital invested in the latter must remain comparatively unprofitable. I observe, with satisfaction, how much the present Lieutenant Governor of Bengal has, by judicious arrangements, been able to effect towards the construction of district railway feeders, and I join in the hope that your improved financial position will soon permit you to provide funds for such more extensive or more costly feeders as may be accepted as imperial lines.

2. I await with interest the result of the trial which you propose to make, of a cheap description of tram-road on some short feeder of considerable traffic.

(Signed) C. WOOD.

LONDON:

Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
— For Her Majesty's Stationery Office.

RETURN to an Address of the Honourable The House of Commons,
dated 20 February 1861;—for,

“ RETURNS of all SUMS of MONEY Received by the Government of *India* from the INDIAN RAILWAY COMPANIES in each Year ending the 30th day of April; and of the SUMS Expended by the RAILWAY COMPANIES during the same Periods; specifying the Amount of the Balances standing to the Credit of each of the Companies on the 30th day of April in each Year: ”

“ Similar RETURN with respect to the MADRAS IRRIGATION COMPANY: ”

“ And, STATEMENT showing the Amount standing to the Credit of each Company at the commencement of the present Official Year; the Amount already Raised, and the Amount which it is estimated may be Paid by each Company between the Present Time and the 30th day of April; the Amount already Spent, and which it is expected will have been Spent in *England* and in *India* on the 30th day of April; the Amount which, at the beginning of the Year, it was calculated would stand to the Credit of the Companies on the 30th day of April; and the Amount which it is now estimated will stand to their Credit.”

India Office, }
15 March 1861. }

JULAND DANVERS,
Secretary, Railway and Telegraph Department.

(*Mr. Henry Baillie.*)

Ordered, by The House of Commons, to be Printed,
18 March 1861.

RETURN showing all Sums of MONEY received by the Government of India from the INDIAN RAILWAY COMPANIES in specifying the Amount of the Balances standing to the Credit of each of the Companies on the 30th day of April in

RAILWAY COMPANY.	Year ending 30 April 1849.			Year ending 30 April 1850.			Year ending 30 April 1851.		
	Receipts.	Expendi- ture.	Balance.	Receipts.	Expendi- ture.	Balance.	Receipts.	Expendi- ture.	Balance.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
East Indian - - - -	60,000	- -	60,000	220,247	40,523	239,724	395,976	51,265	584,435
Great Indian Peninsular - -	30,000	- -	30,000	89,999	32,231	87,768	149,865	51,195	186,498
Madras - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Bombay, Baroda, and Central India	- -	- -	- -	- -	- -	- -	- -	- -	- -
Scinde - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Punjab - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Indus Flotilla - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Eastern Bengal - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Great Southern of India - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Calcutta and South Eastern -	- -	- -	- -	- -	- -	- -	- -	- -	- -
TOTAL - - - £.	90,000	- -	90,000	310,246	72,754	327,492	545,841	102,400	770,933

RAILWAY COMPANY.	Year ending 30 April 1855.			Year ending 30 April 1856.			Year ending 30 April 1857.		
	Receipts.	Expendi- ture.	Balance.	Receipts.	Expendi- ture.	Balance.	Receipts.	Expendi- ture.	Balance.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
East Indian - - - -	2,638,163	1,235,421	1,727,371	1,754,054	2,069,164	1,412,261	1,093,677	1,806,253	699,685
Great Indian Peninsular - -	511,021	162,149	478,824	1,016,493	390,560	1,104,757	1,407,353	912,944	1,599,166
Madras - - - -	384,022	337,533	312,137	801,356	773,922	339,571	657,516	603,338	399,749
Bombay, Baroda, and Central India	- -	- -	- -	262,536	58,623	203,913	205,545	132,194	277,284
Scinde - - - -	- -	- -	- -	275,189	61,101	214,088	43,810	92,571	165,927
Punjab - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Indus Flotilla - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Eastern Bengal - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Great Southern of India - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
Calcutta and South Eastern -	- -	- -	- -	- -	- -	- -	- -	- -	- -
TOTAL - - - £.	3,533,206	1,735,103	2,518,332	4,109,628	3,353,370	3,274,590	3,407,901	3,547,300	3,135,191
Madras Irrigation and Canal Com- pany - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -
TOTAL - - - £.	3,533,206	1,735,103	2,518,332	4,109,628	3,353,370	3,274,590	3,407,901	3,547,300	3,135,191

(a) At this date the sum of 48,503 l. had been advanced to the Railway Company.

(b) The Indian expenditure to June 1859 is included in this amount, the accounts from India not being divided in a manner to enable the amount to 30 April to be given.

each Year ending the 30th day of April; and of the SUMS expended by the RAILWAY COMPANIES during the same Period; each Year: also, a similar Return with respect to the MADRAS IRRIGATION and CANAL COMPANY.

Year ending 30 April 1852.			Year ending 30 April 1853.			Year ending 30 April 1854.		
Receipts.	Expenditure.	Balance.	Receipts.	Expenditure.	Balance.	Receipts.	Expenditure.	Balance.
£.	£.	£.	£.	£.	£.	£.	£.	£.
195,840	266,225	514,050	139,538	263,155	390,433	365,539	431,343	324,629
153,773	85,096	255,175	76,426	158,761	172,840	99,949	142,837	129,952
-	-	-	187,500	7,379	180,121	188,860	103,333	265,648
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
349,613	351,321	769,225	403,464	429,295	743,394	654,348	677,513	720,229

Year ending 30 April 1858.			Year ending 30 April 1859.			Year ending 30 April 1860.		
Receipts.	Expenditure.	Balance.	Receipts.	Expenditure.	Balance.	Receipts.	Expenditure.	Balance.
£.	£.	£.	£.	£.	£.	£.	£.	£.
1,155,516	1,395,855	459,346	3,617,691	2,341,397	1,735,640	2,061,341	3,114,851	682,130
147,363	914,881	831,648	1,275,905	1,333,130	774,423	996,034	1,107,422	603,035
509,435	593,949	309,235	665,757	745,560	229,432	976,515	910,752	295,105
290,039	335,477	231,826	251,866	532,195	(a) Nil	812,033	683,701	77,829
201,534	136,640	290,221	252,600	408,455	74,366	337,077	401,031	10,412
457,519	3,997	453,522	3,384	42,691	414,215	109,554	287,925	235,844
78,620	355	78,265	62,105	31,969	108,401	108,401	146,841	70,340
161,027	-	161,027	225,635	34,227	352,435	66,261	263,712	154,984
-	-	-	120,000	(b) 18,272	101,728	105,000	(c) 200,851	5,877
-	-	-	110,191	9,505	100,686	40,487	124,413	16,760
3,001,053	3,381,154	2,755,090	6,585,134	5,497,401	(d) 3,891,326 48,503	5,613,082	7,241,499	2,212,406
-	-	-	-	-	-	505,956	25,946	480,010
3,001,053	3,381,154	2,755,090	6,585,134	5,497,401	3,842,823	6,119,038	7,267,445	2,692,416

(c) To 30 March only, as far as India is concerned, for the reason stated in the previous note.
(d) Less amount overdrawn by Bombay, Baroda, and Central India Railway Company.

STATEMENT showing the Amount standing to the Credit of each Company at the commencement of the present Official Year; the Amount already Raised, and the Amount which it is Estimated may be Paid by each Company between the Present Time and the 30th Day of April; the Amount already Spent, and which it is expected will have been Spent in *England* and in *India* on the 30th Day of April; the Amount which, at the beginning of the Year, it was calculated would stand to the Credit of the Companies on the 30th Day of April; and the Amount which it is now estimated will stand to their Credit.

RAILWAY COMPANY.	Amount Standing to the Credit of the Company on 30th April 1860.	Amount Raised between the 1st May 1860 and the 28th February 1861.	Amount estimated to be Raised during the Months of March and April 1861.	Total Amount Raised and expected to be Raised by the 30th April 1861.	Amount Spent up to the 28th February 1861; that in India partly Estimated.		TOTAL SPENT.	Amount Estimated to be Spent in England and in India during the Months of March and April 1861.		Total Expenditure, Actual and Estimated, in England and India.	Amount which it was Estimated at the beginning of the Year would be standing to the Credit of the Railway Companies on 30th April 1861.	Amount which it is now calculated will be Advanced to the Railway Companies on the 30th April 1861 beyond the Amount paid by them.	Difference between the Two Estimates.
					England.	India.		England.	India.				
East Indian	£. 682,130	£. 2,386,314	£. 200,000	£. 2,486,314	£. 462,887	£. 1,938,568	£. 2,401,455	£. 100,000	£.	£.	£. 586,972	£.	£.
Great Indian Peninsula	683,035	799,078	100,000	899,078	287,244	677,317	964,561	42,000	-	-	275,776	-	-
Madrass	255,155	384,980	50,000	434,980	278,969	437,665	716,634	70,000	-	-	501,978	-	-
Bombay, Baroda, and Central India	77,820	325,423	50,000	375,423	315,308	335,500	650,808	40,000	-	-	49,867	-	-
Scinde	10,412	218,492	-	218,492	23,534	252,371	275,905	5,000	-	-	256,307	-	-
Punjab	235,841	545,233	10,000	555,233	260,546	117,508	378,054	38,000	-	8,365,223	170	-	2,432,877
Indus Flotilla	70,340	-	20,000	20,000	25,047	27,701	52,748	3,000	-	-	107,079	-	-
Eastern Bengal	154,984	352,842	20,000	372,842	202,269	186,196	388,465	30,000	-	-	170,993	-	-
Great Southern of India	5,877	212,000	30,000	242,000	123,313	127,313	250,626	25,000	-	-	20,001	-	-
Calcutta and South Eastern	16,700	83,982	10,000	93,982	38,706	51,589	90,295	5,000	-	-	9,766	-	-
£.	2,212,406	5,208,344	400,000	5,608,344	2,017,223	4,151,728	6,168,951	358,000	1,848,272	8,365,223	1,978,399	454,478	2,432,877

On the 28th February last it is estimated that a sum of 322,248 £. had been advanced to the following Companies, viz.:—Madrass, 46,188 £.; Bombay and Baroda, 244,568 £.; Great Southern of India, 31,497 £. Taking the Estimates of the Government of India as the foundation of the calculation, the amount of advances to the Companies beyond the payment of capital made by them will probably be 454,478 £.

The Government of India, in Despatches recently received, have stated that 6,000,000 £. will be expended on railway works in India during the year 1860-61. This will leave 1,848,272 £. for expenditure during March and April.

EAST INDIA (RAILWAY COMPANIES, &c.)

RETURN of all Sums of Money Received by the Government of *India* from the INDIAN RAILWAY COMPANIES in each Year ending 30th April; and the Sums Expended by the RAILWAY COMPANIES during the same Period; also, similar RETURN with respect to the MADRAS IRRIGATION COMPANY; and, STATEMENT showing the Amount standing to the Credit of each Company at the commencement of the present Official Year; &c.

(*Mr. Henry Baillie.*)

*Ordered, by The House of Commons, to be Printed,
18 March 1861.*

RETURN to an Address of the Honourable the House of Commons,
dated 7 June 1861;—for,

A “COPY of MINUTES and PAPERS relating to the Appointment of Mr. REILLY
by the Governor of *Bengal*.”

India Office, }
18 June 1861. }

J. HAWKINS,
Secretary Judicial Department.

COPY of INDIA PUBLIC LETTER (No. 60) of 1855, dated 27 July.

WE have the honour to draw your attention to the papers herewith forwarded,* regarding the recent appointment by the Honourable the Lieutenant Governor of Bengal of Mr. Reilly, the principal Sudder Ameen of Dinagapore, to officiate as Civil and Sessions Judge of that district, during the absence on leave of the Judge, Mr. James Grant.

(signed) *J. A. Dorin.*
J. Low.
J. P. Grant.
B. Peacock.

Fort William,
27 July 1855.

No. 1.—MINUTE by the Hon. *J. P. Grant*, dated 10 April 1855.

I OBSERVE in the “Bengal Government Gazette” the appointment, under date the 1st of March last, of Mr. Reilly to officiate as Civil and Sessions Judge of Dinagapore. Mr. Reilly holds an honourable office under the Bengal Government, namely, the office of Principal Sudder Ameen, but he is not in the Company’s Civil Service. As I happen to know the result of a reference made to this Government from Madras in the year 1839, by which the illegality of such an appointment as this was unanimously pronounced, and as the present is the first occasion, to the best of my knowledge and belief, on which such an appointment has ever been actually made under my presidency, I think it right to bring the question to the notice of the President in Council. Covenanted service.

The present appointment is an appointment to act as a judge, but as the powers of an acting judge are precisely the same as those of a judge, the difference

* Cons. 4th May 1855. No. 1 to 6 :

Minute by Mr. Grant, dated 10th April.
Minute by Mr. Dorin, dated 11th April.
Minute by General Low, dated 12th April.
Minute by Mr. Peacock, dated 30th April.
Minute by Mr. Grant, dated 2d May.
To Secretary with Governor General, dated 3d May.

Cons. 13th July. Nos. 6 to 8.

From Secretary with Governor General, dated 29th May, with Minute by his Lordship, dated 23d May.

To Secretary Government of Bengal, dated 13th July.

ference between the two, so far as the public are concerned, being nothing, it is obvious that if an Indian Government can lawfully appoint a person not in the Company's Civil service to be an acting judge, it can lawfully appoint such a person to be a judge. And, as no office has been more strictly reserved hitherto for the civil servants of the Honourable Company than the office of a zillah judge in the Regulation Provinces, it is obvious that if the Indian Governments can lawfully appoint their own nominees, not being civil servants of the Company, to be zillah judges, the whole system for the filling of the principal civil offices in India, prescribed by the wisdom of Parliament and the orders of the Home Government, is founded upon no legal sanction. This, however, was decidedly not the opinion of Lord Auckland's Government, as a reference to the papers herewith circulated will show.

In Mr. Secretary Chamier's letter of the 20th of March 1839, the Madras Government asked the Government of India whether it could lawfully appoint a person not in the Company's Civil Service to act as register of a zillah court. The President in Council took up the question in the Legislative Department, in which it had the advantage of the assistance and opinion of Mr. Amos, and came to the decided opinion that such an appointment would be contrary to law and to the orders of the Home Government, which the Indian Governments are by law bound to obey. But, in taking an enlarged general view of the whole subject, they felt themselves in some difficulty by reason of some appointments that had been lately made by Lord Auckland, of military officers to be joint magistrates in regulation districts; they, therefore, referred the question to the Governor General, in their officiating Secretary's letter of the 10th June 1839, which contains a full discussion of the subject. It is unnecessary for the present purpose to enter into that part of the question which relates to such appointments as those above specified, and to appointments to civil offices in the regulation provinces, which were admitted by every one to be not quite free from legal difficulty, though supported by established custom and practically unobjectionable. In regard to such appointments, the conclusion was, that it was neither necessary to legislate nor to alter the established practice. In regard to judicial appointments in regulation provinces, such as had been uniformly held only by civil servants of the Company, which are what we have now to do with, no difference of opinion existed, and no doubt no difficulty was felt either upon the question of law or the question of expediency and propriety. Accordingly, the Madras Government were informed that such an appointment as was contemplated in the question put by them, namely, the appointment of a principal Sudder Ameen, not being a civil servant of the Company, to act as the register of a zillah court, was inadmissible.

It is evident that what is true of zillah registers must be *à fortiori* true of zillah judges. Though no regulation exists which in words excludes from the office of zillah judges persons who are not civil servants, as is the case with registers and collectors, such exclusion is irresistibly implied by previous regulations relating to the subordinate officers of zillah judges; and no doubt ever has existed or can exist in any man's mind, that this is one of the offices, places, or employments contemplated by 26 Geo. 3, c. 16, when the following words are used: "All vacancies happening in any of the offices, places, or employments in the civil line of the Company's service in India (being under the degree of counsellor) shall be from time to time filled up and supplied from amongst the civil servants of the said Company belonging to the Presidency wherein such vacancies shall respectively happen." The same words are transcribed in 33 Geo. 3, c. 52, s. 57, which is the law now actually in force, and by which the older law was repeated and amended.

It appears to me that appointments ought not to be made contrary to this law, which is still in full force, and contrary to uninterrupted precedent.

I should hold this opinion, even if I believed that the system prescribed by Parliament (whereby the patronage of the several Indian Governments in respect to the most important class of civil appointments is so restricted as to be no personal object with the patrons) was an unwise system, which, however, I do not believe; and I think that now, just as Parliament has legislated afresh in regard to the Indian Civil Service, just as this service has been thrown open as a prize to be contended for by all the ablest youths of the United Kingdom, would be the worst possible time to take a step which, whatever may be the intention in taking it, would be in fact the first step towards making this prize a thing

thing of little value. It will be said, that I am attaching excessive importance to a very small thing. The officiating appointment for a short term to the Judgeship of Dinagepore is a small thing in itself, but so, as they say, is the small end of a wedge. I attribute no design to the Bengal Government in making this appointment; so unprecedented a measure, indeed, could not have been taken without a knowledge of its novel character; but some trifling expediency of the moment may have caused the gravity of the principle involved to be overlooked. What I have to do with is the measure itself, its lawfulness or unlawfulness, and its certain tendency; looking at the case in this light, I believe it to be the duty of the Government of India to withstand, at the beginning, every innovation of this nature.

I do not know whether the Bengal Government really contemplates making immediately another similar appointment to the office of a zillah Collector; but Mr. Reilly's appointment was first announced in a newspaper, and I have first seen the same sort of announcement in the same newspaper regarding a vacancy in a collectorship. Be the announcement true or not, the newspaper treated both cases as the first examples of a great change of policy that was now determined upon by his Honor the Lieutenant Governor. This is a proof of the inconvenience arising from eccentricities in the matter of appointments. The unsettlement of the minds of whole classes of public officers which this style of administration causes is an evil too little attended to.

I think it impossible that the Lieutenant Governor of Bengal can be allowed to do, unchecked, what the Government of India felt itself obliged to tell the Governor of Madras in Council he could not do. I think too that the Lieutenant Governor of Bengal should be cautioned against taking unprecedented steps in breach of established usage, involving important principles, in future, without a previous reference to the Supreme Government. But if no question as to the validity of Mr. Reilly's acts as Judge is likely to arise out of this appointment, it will probably be the best, as it will certainly be the most considerate course, to allow the acting appointment to expire naturally. In this case, as the present question involves a very important principle, it will, probably, also be thought best, before issuing any order, to communicate on the subject with the most Noble the Governor General, sending his Lordship the papers of 1839, in which the question is fully discussed and resolved.

(signed) J. P. Grant.

10 April 1855.

No. 2.—MINUTE by the Honourable J. A. Dorin, of 11 April 1855.

So far as it at present appears, the nomination of Mr. Reilly by the Lieutenant Governor of Bengal to officiate as Civil and Sessions Judge of Dinagepore is illegal, and if so, I think it cannot be overlooked by the Government of India.

But whether this act is illegal or not, I entirely agree with our Honourable colleague, Mr. Grant, that the Lieutenant Governor "should be cautioned against taking unprecedented steps in breach of established usage, involving important principles, in future, without a previous reference to the Supreme Government."

It is not right that men's minds should be unsettled by unwarranted innovations on the system of public administration not known to the Government of India, and apparently not contemplated by the wisdom of Parliament. The mischief of such proceedings is so evident, that I think they should at once be peremptorily forbidden.

It seems to me almost impossible that the step now taken in respect to Mr. Reilly can have been hazarded incautiously, though I hope this may prove to be the case. That it was done without reflecting on its possible consequences I can have little doubt; yet those consequences appear to me to be the assumption of patronage, and therefore its use and possible abuse, to an extent that the Legislature has not thought fit to entrust to any of the Indian Governments, and which, on principle, I conceive to be objectionable in the highest degree.

The wisdom of Parliament has determined that a special service shall be maintained for the civil administration of India, and has taken measures for supplying

Covenanted service for the Civil Administration of India.

that

Sic orig.

that service with the fullest materials from amongst the youth of England; yet this proceeding of the Government of Bengal goes at once to set aside the intentions of the Imperial Legislature, by introducing into one of the most important branches of the service not the selected talent and qualifications designed by the law, but the casual and unrestricted choice of the local government, and I think that this innovation should be resisted at once, notwithstanding that its introduction appears to be on so small a scale in the present instance.

The principle is wrong, and should not be encouraged, and a precedent established by tacit consent.

11 April 1855.

(signed) J. Dorin.

No. 3.—MINUTE by Major General the Honourable J. Low, c. B.,
dated 12 April 1855.

Covenanted service. The late appointment by the Bengal Government of Mr. J. Reilly to officiate as Civil and Sessions Judge of Dinagapore.

THIS appointment, and its probable and possible consequences, have been so fully discussed in the Minutes of the 10th and 11th instant, by the Honourable Mr. Grant and the Honourable the President of the Council, that I need not now enter into details at all. I content myself, accordingly, by stating that I most fully agree with the opinions (and the several grounds on which they are founded) which have been recorded in those two documents; such an appointment as that of Mr. Reilly, if allowed to pass unnoticed by the Government of India, would tend to destroy the zeal and lessen the efficiency of a large body of men of the Civil Service, who have every reason to believe that by the law of our country, (*vide* 26 Geo. 3, c. 16, as quoted by the Honourable Mr. Grant), they, and they only, have a right to fill all situations of that description that may become vacant.

It would hence be most unwise, in my opinion, to unsettle the minds of these public servants of the state by such innovations on the usages of their service; and I shall therefore only add to these brief remarks the expression of my entire concurrence with the Honourable Mr. Dorin, when he states at the close of his minute, "The principle is wrong, and should not be encouraged by a precedent established by tacit consent."

12 April 1855.

(signed) J. Low.

No. 4.—MINUTE by the Honourable B. Peacock, dated 30 April 1855.

Appointment of Mr. Reilly to officiate as Civil and Sessions Judge of Dinagapore.

I HAVE read the minute of my Honourable colleague, Mr. Grant, with great attention, and have referred to the several statutes bearing upon the point, and also to the accompanying papers relative to the eligibility of natives and others not in the covenanted service to hold certain public offices.

It appears to me that the office of the Civil and Sessions Judge is clearly an office in the civil line of the Company's service in India within the meaning of the 33 Geo. 3, c. 52, s. 57, and consequently that it ought to be filled, whether temporarily or otherwise, by one of the covenanted civil servants belonging to the Presidency. The Legislature makes no distinction between an officiating appointment and any other, and in legal effect there is no difference between an officiating appointment and a permanent one. An officiating judge is a judge *pro tempore*, and is entrusted with all the duties and all the powers of a judge. It has been thought expedient by Parliament to provide for the due qualification of persons to be employed in the Civil Service of the Company, they have accordingly provided by law for a certain course of education for that class of officers, and have directed that all vacancies in the civil line of the Company's service shall be filled up and supplied from amongst the civil servants of the Company; I, therefore, think that the Lieutenant Governor, by appointing Mr. Reilly to officiate as Civil Judge of Dinagapore, acted in violation of the clear and express direction of the statute, and beyond his power.

The appointment, as far as I can learn, appears to be as unprecedented as it is illegal.

illegal. Appointments like the present would, no doubt, be very popular amongst a certain class of persons, but the greater their popularity the greater the mischief and inconvenience to which they are likely to give rise. They would naturally unsettle men's minds and lead them to be dissatisfied with the law which limits to a certain class the right to fill permanently offices, which others by such appointments publicly declared to be qualified to fill temporarily, and they would impose upon the Government of India an invidious task in having to rescind them. For these reasons I concur generally in the remark of his Honor the President, and of my Honourable colleagues; I do not, however, concur with Mr. Grant in thinking that it would be the best course to allow the appointment to expire naturally. If the appointment is illegal, as I believe it to be, it appears to me to be the duty of the Government of India, in the exercise of their controlling power, to direct the Lieutenant Governor to rescind the appointment and to supply the vacancy according to the directions of the statute from among the covenanted civil servants of the Company.

Sic orig.

I would, however, as suggested by Mr. Grant, previously to issuing any order, communicate on the subject with the Governor General. Should his Lordship concur in thinking that the appointment is illegal, I think the President in Council should order the Lieutenant Governor to rescind the appointment, if it shall not have naturally expired before that time, and should also caution him against taking such unprecedented steps in future.

30 April 1855.

(signed) B. Peacock.

No. 5.—MINUTE by the Honourable J. P. Grant of 2 May 1855.

As the minutes of the Honourable Members of Government have been re-circulated, I take this opportunity of mentioning that I believe from what I have heard since I wrote my first minute, that the appointment of a gentleman not in the Honourable Company's Civil Service to act as Collector of a regulation zillah, which I stated had been announced as about to be made, has been made, but it has not, I believe, been gazetted. The gentleman is Mr. Pogson, a Deputy Collector.

Covenanted service.

Such an appointment, presuming it to have been made, was contrary to Section 3, Regulation II., of 1793, which provides that "the Collector of Revenue payable to Government from the estates in each zillah is to be committed, as heretofore, to a civil covenanted servant of the Company, who is to be styled Collector of the revenue of the zillah to which he may be appointed."

The two appointments coming so soon one after the other show that the intention of the Honourable Lieutenant Governor was to introduce practically, but without formal resolution, a new system, opening acting appointments in the Judicial and Revenue Departments, at least up to the grades of Judge and Collector, to gentlemen not in the Honourable Company's Civil Service. This systematic proceeding makes it impossible for us, who believe such appointments to be contrary to the letter and spirit of the law, to avoid taking some step in the matter, however disagreeable and invidious the duty may be; from the circumstance, however, of Mr. Pogson's appointment not having been gazetted, I am inclined to think that it may have been re-valued; and as it is very unlikely that any other such appointment will be made before we can have a reply from the Governor General, I do not see any necessity for altering the decision, in which all were unanimous, to take no step till we shall have the Governor General's opinion in the matter.

Sic orig.

2 May 1855.

(signed) J. P. Grant.

Ordered, that the following Letter be written to the Secretary with Governor General.

(No. 584.)

No. 6.—From *Cecil Beadon*, Esq., Secretary to the Government of India, to *G. F. Edmonstone*, Esq., Secretary to the Government of India with the most Noble the Governor General, of the 3d May 1855.

Home Department.

Sir,

I AM directed to transmit for submission to the most Noble the Governor General the papers noted on the margin* regarding the appointment of Mr. Reilly, a principal Sudder Ameen, to officiate as Civil and Sessions Judge of Dinagepore.

2. The correspondence of 1839, referred to in the minute of the Honourable Mr. Grant, dated the 10th ultimo, is sent in original for his Lordship's perusal.

I have, &c.

(signed) *C. Beadon*,
Secretary to the Government of India.

(No. 80.)

From *G. F. Edmonstone*, Esq., Secretary to the Government of India with the Governor General, to *C. Beadon*, Esq., Secretary to the Government of India, Home Department, Calcutta.

Home Department.

Sir,

Ootacamund, 29 May 1855.

I AM directed to acknowledge the receipt of your letter, No. 584, dated the 3d instant, and its enclosures, regarding an appointment made by the Lieutenant Governor of Bengal of Mr. Reilly, a principal Sudder Ameen, to officiate as Civil and Sessions Judge of Dinagepore, and on the general question as to whether such an appointment can be considered as legal and expedient and as having precedents; and in reply, to forward for submission to the Honourable the President in Council the accompanying copy of a minute recorded by the most Noble the Governor General under date the 23d instant on the subject thereof.

2. The original papers which accompanied your despatch are herewith returned.

I have, &c.

(signed) *G. F. Edmonstone*,
Secretary to the Government of India,
with the Governor General.

No. 7.—Minute by the Most Noble the Governor General of India, dated 23 May 1855.

Covenanted service. Enclosed in a letter from Secretary with the Governor General, dated 29 May 1855 (No. 80).

1. THE President in Council has referred to me a question regarding the validity of the appointment by the Lieutenant Governor of Bengal of Mr. Reilly to officiate as Civil and Sessions Judge of Dinagepore, that gentleman not being a member of the Civil Service of the East India Company.

2. I have

- * Minute by the Honourable Mr. Grant, of 10th April 1855.
- Minute by the Honourable the President, of 11th April 1855.
- Minute by the Honourable General Low, of 12th April 1855.
- Minute by the Honourable B. Peacock, of 30th April 1855.
- Minute by the Honourable Mr. Grant, of 2d May 1855.(')

¹ Note.—Secretary of 1st Instant. Extract from Bengal Judicial Abstracts of Proceedings of the 15th March 1855.

Memo. by the Honourable Mr. Grant, of 2d May, with remarks of the Members of Government, of 3d May.

Leg. Cons. 10th June 1839, Nos. 27, 28, and 30; 19th August 1819, Nos. 1 and 3.

2. I have very carefully considered the minutes which have been recorded by my Honourable Colleagues on this question, as well as all the other papers which have been forwarded to me in connexion with it. Without at all ascribing to the Lieutenant Governor either the insidious motives or the ulterior objects which some, remarking the allusion in these papers to "the small end of the wedge," but overlooking the context, might be led to attribute to him, I must nevertheless express my regret that his Honor should have made the appointment to which exception has been justly taken.

3. Looking to the words of the statute, 26 Geo. 3, c. 16, and to the authoritative interpretation which was given to them by the Government of India in 1839, I can entertain no doubt whatever that the appointment of Mr. Reilly to officiate as Civil and Sessions Judge of Dinagapore was contrary to law, not less than it was at variance with usual practice.

4. It might be difficult, perhaps, to define precisely what offices are included in the words "offices, places, or employments in the civil line of the Company's service." I do not myself think that the office of postmaster, to which allusion is made in the Secretary's note, falls within those words. But it is quite certain that the office of Civil and Sessions Judge must be included in them, and that consequently the appointment to that office of a person not being a civil servant of the Company is illegal. 26 Geo. 3, c. 16.

5. Mr. Grant would not annul the appointment, but he thinks that "the Lieutenant Governor of Bengal should be cautioned against taking unprecedented steps in breach of established usage involving important principles in future without a previous reference to the Supreme Government."

Mr. Peacock, on the other hand, would "direct the Lieutenant Governor to rescind the appointment."

6. If the officiating appointment were still in force, I should be of opinion that it ought not to be allowed by the Supreme Government to stand, after its illegality had been brought to notice. But I find from the papers that Mr. Reilly was appointed on 1st March to officiate for Mr. Grant, who had obtained two months' leave of absence. The officiating appointment, therefore, has already expired, so that it is superfluous to require that it should be cancelled.

I am of opinion, however, in common with all my colleagues, that the appointment should not pass unnoticed. I would accordingly advise that a letter should be addressed to the Lieutenant Governor of Bengal by the President in Council which should be couched in the measured and courteous language due to his Honor's high office, but which should clearly point out the illegality of the appointment he has made in the person of Mr. Reilly, which should direct that no such appointment should be made in future, and which should further request that, even in the case of appointments which his Honor may at any time contemplate making contrary to established usage, though not contrary to law, a previous reference should be made to the Government of India by the Lieutenant Governor.

(No. 883.)

No. 8.—From *C. Beadon*, Esq., Secretary to the Government of India, to *W. Gray*, Esq., Secretary to the Government of Bengal, dated 13 July 1855.

Home Department.

Sir,

THE attention of the Honourable the President in Council having been drawn to the appointment under date the 1st of March last (notified in the Gazette of the 14th of the same month) of Mr. Reilly, a gentleman not in the Civil Service of the Honourable East India Company, to officiate as Civil and Sessions Judge of Dinagapore during the absence of Mr. James Grant, his Honor in Council has communicated with the most Noble the Governor General on the questions raised by this appointment, namely, the legality and propriety of filling, whether temporarily or permanently, the office of Civil and Sessions Judge by nominating thereto a person not in the civil service of the East India Company; his Honor in Council, in concurrence with the opinion of the most Noble the Governor General, entertains no doubt whatever that the appointment now under notice was

illegal, and it appears to be wholly without precedent either in Bengal or in either of the other Presidencies.

2. The general question was maturely considered by the Government of India during Lord Auckland's administration in the year 1839, on the occasion of a reference made by the Madras Government. That Government had been informed by their Sudder Court that it would not be lawful to appoint a principal Sudder Ameen, not being a person in the civil service of the Honourable Company, on their Madras establishment, to act as register of a zillah court; but feeling doubtful how far the Charter Act of 1833 might not have rescinded the legal objection to such an appointment, the Government of Madras in Council referred the question to this Government. On that occasion it was held by the Government of India that the Charter Act of 1833 had no bearing on the point, and that such an appointment, besides being contrary to the regulations of the Madras Code, would be contrary to Act of Parliament, namely, to the 33 Geo. 3, c. 52, s. 57, which is a re-enactment of the provision originally embodied in the 26 Geo. 3, c. 16, and which runs in these words, "All vacancies happening in any of the offices, places, or employments in the civil line of the Company's service in India (being under the degree of counsellor), shall be from time to time filled up and supplied from amongst the Civil servants of the said Company belonging to the Presidency wherein such vacancies shall respectively happen." Consequently the Government of Madras was informed that the acting appointment suggested by them could not be made.

3. The Government of India feels no doubt of the soundness of the decision arrived at in 1839. The reasoning which applies to a Judge's register, applies, of course, with greatly increased strength to the higher office of Judge. The case in 1839, like the present, was one relating to an officiating appointment. The Legislature makes no distinction between an officiating appointment and any other, and in legal effect there is no difference. An officiating Judge has all the powers, and can discharge all the important duties belonging to the office. In fact, the only difference between an appointment, styled officiating whilst it continues in effect, and an appointment not so styled, is, that the officer holding the officiating appointment draws much less salary than an officer holding the same appointment upon a more permanent tenure would draw; and a law or practice which should treat a class of persons as qualified to hold the position, and to exercise all the functions of certain high offices for indefinite periods, but not qualified to draw the salary thereof, would be manifestly objectionable and unsatisfactory.

4. Parliament has considered it necessary to provide for the due qualification of persons to be employed in the Civil Service of the Company, and in the recent Act to provide for the Government of India, has enacted that such persons only shall be appointed to that service as are qualified and entitled to admission, according to the regulations for the time being in force under that Act. It is impossible to suppose that when Parliament provided for the due qualification of the Civil Service, having previously enacted that all vacancies happening in any of the offices in the Civil line of the Company's service should be filled up from amongst the Civil servants of the Company belonging to the Presidency, it could have been intended that the high and important duties of the office of Civil and Criminal Judge of a zillah should be committed to any person not qualified for admission into that service; to the words and intention of the statute 33 Geo. 3, c. 52, the decision of 1839, the unbroken practice heretofore, the character of the office, and the provisions made by Parliament for the due qualification of persons to be employed in the Civil Service, the Government of India cannot entertain a doubt upon the question. It might be sufficient, perhaps, to define very precisely all the offices which are and are not included in the words "offices, places, or employments in the Civil line of the Company's service," but it is quite certain that the office of Civil and Sessions Judge is included in them. A reasonable interpretation has always been put upon the words of this law; but if these words should now be interpreted as not including those offices in the regular Judicial and Revenue lines of the service, which have hitherto been held only by Civil servants of the Honourable Company, the law would be annulled altogether.

Sic orig.

5. As the appointment in question appears to be as unprecedented as it was illegal, I am instructed to convey the regret of the Most Noble the Governor General and of the Honourable the President in Council that such an appointment was made. The Government of India does not request that the appointment be cancelled, as it is presumed that it has already ceased to have effect, by the return of the judge to his station; but I am directed to request that no such appointment may be made in future, and that even in the case of appointments which the Honourable the Lieutenant Governor may at any time contemplate making, contrary to established usage, though not contrary to law, a previous reference may always be made to the Government of India.

I have, &c.
(signed) *C. Beadon*,
Secretary to the Government of India.

(Public Department—9 January (No. 1) 1856.

Our Governor General of India in Council.

Para. 1. WE are of opinion that the appointment of Mr. Reily to officiate as civil and sessions judge was illegal as well as impolitic, and we approve the letter* which, on the suggestion of the Governor General, was addressed on the subject to the Lieutenant Governor of Bengal.

2. We observe that corresponding instructions have been given to the Lieutenant Governor of the North Western Provinces, and we are of opinion that occasion should be taken to apprise the Governments of Fort St. George and Bombay, of the principles by which they should be guided in similar cases.

We are &c.
London, 9 January 1856. (signed) *E. Macnaghten*,
W. H. Sykes,
&c. &c.

Home Department—(No. 5) of 1856.

To the Honourable the Court of Directors of the East India Company.

Honourable Sirs, Fort William, 15 January 1856.

THE papers forwarded with the letter from this department, No. 60, of 1855, dated the 27th July, will have apprized your Honourable Court of the objections taken by us to the appointment by the Lieutenant Governor of Bengal of Mr. Reilly, the Principal Sudder Ameen of Dinagapore, to officiate as Civil and Sessions Judge of that district during the absence on leave of the Judge, Mr. James Grant.

2. In reply to the communication made under date the 13th July last, the Lieutenant Governor transmitted to us a Minute, in which, after explaining the reasons which led him to make the appointment of Mr. Reilly, his Honor submitted a proposal for the repeal, by an Act of the Legislative Council, of the Statute 33 Geo. 3, c. 52, s. 57, so as to admit of such temporary appointments being made in future, when necessary, to offices usually held by gentlemen in the civil service of the East India Company.

3. We have declined to submit his Honor's proposa to the Legislative Council, being of opinion that the question is one which can fitly be disposed of only by the home authorities, and with this view we have the honour to submit the

* Letter dated 27th July (No. 60) 1855, calling attention to the accompanying Minutes and correspondence relating to the recent appointment by the Lieutenant Governor of Bengal, of Mr. Reilly, Principal Sudder Ameen of Dinagapore, to officiate as Civil and Sessions Judge of that district.

MINUTES AND PAPERS RELATING TO

the papers in this case as noted on the margin*, for your Honourable Court's consideration.

4. We also transmit for consideration, in connexion with the foregoing papers, copy of a correspondence with the Lieutenant Governor, arising out of the proposed appointment by his Honor of Mr. Pogson, an uncovenanted deputy collector, to be a Superintendent of Survey†.

We have &c
(signed) *Dalhousie.*
J. Dorin.
J. P. Grant.
B. Peacock.

(No. 1561.)

From the Secretary to the Government of Bengal, to the Secretary to the Government of India.—Home Department.

Sir,

Fort William, 10 August 1855.

Judicial.

I AM directed to acknowledge the receipt of your letter, No. 883, of the 13th ultimo, conveying the sentiments of the Honourable the President in Council, regarding the appointment of Mr. Reilly to officiate as Civil and Session Judge of Dinagepore, and in reply, to forward the accompanying copy of a Minute on the subject recorded by the Lieutenant Governor.

I have &c.
(signed) *W. Grey,*
Secretary to the Government of Bengal.

MINUTE by the Lieutenant Governor.

Appointment of Mr. Reilly, Principal Sudder Ameen, to officiate for two months as Judge of Dinagepore, during the temporary absence of Mr. Grant.

THE letter of the Secretary to the Government of India, dated the 13th, and received the 19th ultimo, expresses the opinion of that Government on the subject of the appointment on the 1st of March last, of Mr. Reilly, Principal Sudder Ameen of Dinagepore, to officiate for Mr. Grant, as Civil and Sessions Judge during that officer's leave of absence for two months,

2. This appointment the Honourable the President in Council considers "illegal" and "unprecedented," and I am directed not to make any other such appointment in future, and that even in the case of appointments which I may contemplate making, contrary to usage, though not contrary to law, a previous reference must always be made to the Government of India.

3. I desire to acknowledge the courteous and considerate expressions in which the opinion and injunctions of the Government of India have been communicated to me on this occasion. It is, however, impossible for me to avoid perceiving that however mild the terms used, they still convey a censure. A censure even
of

* From Secretary Government, Bengal (No. 1561), dated 10th August 1855, enclosing a Minute by the Lieutenant Governor.

Minute by Mr. Grant, dated 29th November 1855.

Minute by Mr. Dorin, dated 3d December.

Minute by General Low, dated 6th December.

Minute by Mr. Peacock, dated 24th December.

Minute by the Governor General, dated 3d January 1856.

To Secretary Government of Bengal (No. 59), dated 12th January 1856.

† From Secretary Government of Bengal (No. 394), dated 20th July 1855.

To Secretary Government of Bengal (No. 1033), dated 17th August 1855.

From Secretary Government of Bengal (No. 497), dated 24th August 1855, enclosing a Minute by the Lieutenant Governor, dated 23d idem.

Minute by Mr. Grant, dated 29th November 1855, with remarks by Mr. Dorin, General Low, Mr. Peacock, and the Governor General.

of a mild character from such an authority as the Government of India cannot be received without pain, and, however unreasonable it may seem, the Honourable the President in Council will not, I hope, deem my feelings unnatural if they lead me to regret that the censure, in this instance, should have been inflicted without calling upon me for any sort of explanation.

4. My entire submission is due to the orders of the Government of India in this and every other case. But I trust this submission may be thought in no degree impaired if I entreat most earnestly, that on all future occasions, if the Honourable the President in Council should see anything apparently incorrect or illegal in my proceedings, he will call upon me for explanation before coming to any judgment in the matter, and this for the sake, not only of my feelings, but of the public service. For it is obvious that if the Honourable the President in Council had intimated to me his opinion of the illegality of Mr. Reilly's appointment as soon as it came to his notice, and had called for an explanation, it would have led to the immediate cancelment of the appointment, instead of its going on for some weeks unchallenged, to the great probable detriment of justice in all the cases which Mr. Reilly may, as judge, have decided during that interval.

5. In now detailing to the Honourable the President in Council the reasons which led me to make the appointment which has been objected to, I would desire to do so without the smallest intention of impugning the correctness of the decision which has been pronounced; but because I am naturally anxious to show that I did not act thoughtlessly on the one hand, or on the other with any set purpose of introducing an organic change of system, or of interfering with established institutions, I am desirous also of seeking some further instructions on matters which will arise out of the statement I have to make.

6. When Mr. Grant obtained leave of absence for two months, I might of course have appointed a covenanted officer to act for him; but in the present state of the service it would have been no easy task to make such an appointment, and even if it had been made, it would have caused a chain of acting appointments for a short period, seriously deranging business in several offices, and creating that confusion and embarrassment to many parties in different districts which are always the consequence of frequently recurring changes.

7. So greatly has this been felt, that some considerable time ago a custom was introduced, then quite as novel and unprecedented as this appointment of Mr. Reilly, of appointing a Principal Sudder Ameen, on occasion of the absence of a Zillah Judge for a short period, "to carry on" as it was termed, "the current duties of the Judge's office;" and this custom is still in force.

8. It is obvious that the chief current duty of a judge is really the duty of deciding the causes, and therefore this mode of appointment is in fact equivalent to appointing a Principal Sudder Ameen to act as Judge. But, perhaps, to escape this conclusion, it has been assumed, without any ground that I am aware of, that the Sudder Judges are competent by law to declare at any time what are those of the current duties of a judge which an officer so appointed shall carry on. And though this really is to read the Act of Parliament as if it ran that "no uncovenanted person shall act as a Zillah Judge, except so far as the Sudder Court may determine," the Sudder Court have undertaken to define these lawful current duties of an uncovenanted Zillah Judge, and have so defined them that they may now be said to be all the duties of a Civil and Criminal Judge, except the duty of deciding causes*.

9. The

* The following were the rules laid down in this matter by the Sudder Court, on the 6th February 1835:—

"First. Whenever the charge of the current duties of Civil and Session Judge of any zillah or city may, from death, indisposition, or other casualty, devolve to the assistant attached to the Court, or whenever the assistant to the Commissioner, collector, or magistrate, or any other covenanted European officer may, by the orders of a competent authority, take charge of the current duties of the office of Judge or Sessions Judge (not being vested by Government with the full power of Judge), such assistant or other officer shall confine himself to the exercise of such part of the powers of Judge, as may be indispensably necessary for the immediate execution of processes or orders of the Sudder Dewanny and Nizamut Adawlut, for the issue of warrants under sentences of the Nizamut Adawlut, making returns to such warrants, and the transmission to the Court of the

9. The effect of this kind of appointment is, that all trials of causes stand still during the absence of the Judge; a thing which in our constantly crowded Civil and Criminal Courts is of vast importance to the people of a district. To appoint a Principal Sudder Ameen to carry on these so defined current duties, is obviously therefore a very ineffectual way of providing for the Judge's absence, and while ineffectual, it seemed to me to be in no degree less illegal than to appoint a Principal Sudder Ameen (as Mr. Reilly was appointed) to act as Judge. In the mere view of the law (so it appeared to me), both methods of making the appointment were the same; and if one was illegal, so must also be the other; or if the law would permit of one kind of appointment, it would permit also of the other.

10. But the method of appointing a Principal Sudder Ameen to carry on the current duties of a Judge had long existed with the knowledge of the highest authorities, and had never been deemed unlawful. It could not, therefore, be otherwise than lawful, so I persuaded myself to make the appointment by the other method, namely, by appointing Mr. Reilly at once to act as Judge, instead of appointing him to carry on the current duties of a Judge, especially as a Principal Sudder Ameen is empowered by law to decide civil causes of any value, however large it may be.

11. It was clear to me that if the Principal Sudder Ameen were appointed to act as Judge during the two months of Mr. Grant's absence, he being on the spot and his own office easy to be at once filled by the Sudder Ameen, also on the spot, not a day's delay need take place in the trial of any one cause, civil or criminal, and the business of the district would all go on as if nothing had occurred to impede it.

12. In other respects the measure appeared to me a most wholesome one, as it regarded the punctual transaction of business, and the comfort and satisfaction of a rich, populous, and important district. Mr. Reilly, the officer appointed, was an experienced and capable officer, who as Principal Sudder Ameen had for a long time past exercised in civil causes exactly the same powers as a covenanted Civil Judge, and in criminal causes exactly the same powers as a covenanted zillah magistrate. So far then as the propriety of the appointment was concerned, viewed in relation to the object for which the Judge's Court of Dinagapore is actually constituted, I imagined that I could only be right in appointing Mr. Reilly to act. It was lawful, I argued, because it had been allowed to pass as lawful to appoint such a person to carry on a Judge's current duties, and it was expedient, because it was undoubtedly for the actual benefit of the district, in preference to any other measure that could then have been adopted.

13. In

the proceedings in criminal trials, and for the execution of the processes from other zillah or city Courts, or for such other cases of emergency as will not admit of delay.

"Second. Such assistant or other officer is also authorised to receive any new civil suits of whatever description, which may be instituted according to the Regulations; to refer to the subordinate Courts such as may be cognizable by them, and to proceed upon suits which are exclusively cognizable by the Judge, so far as to issue notice to, or summon the defendant, and receive his answer as well as any written documents or lists of witnesses which may be offered by the parties, or their vakeels, in pursuance of orders passed previously by the Judge; but no further, unless in any instance there shall appear to be urgent reason to take the evidence of any witnesses or witness in such suits, in which case he may take or cause to be taken, the deposition of such witnesses under the general rules prescribed for the conduct of the zillah and city Judges.

"Third. He is likewise empowered to receive any sums which parties may be desirous of depositing in cases of mortgage, or as vakeel's fees; and pay to vakeels or other parties, sums for the payment of which the Judge may have already given orders. He shall also be empowered to conduct, in conformity to the Regulations, any summary inquiries which may appear to require immediate attention and process; to make the summary investigations respecting the indigence of persons desirous of suing in *forma pauperis*, and the validity of security tendered by parties under the orders of the Judge or other competent authority; to carrying into effect orders passed previously by the Judge for the sale of property attached in execution of decrees or other judicial process, or to stay the sale of such property pending the investigation of objections or claims preferred, but it shall not be competent to the assistant or other officer to hold such investigation, or to issue orders for the sale of such property, excepting when it may be of perishable nature.

"Fourth. The assistant or other officer in charge will cause to be prepared and forwarded any statement or reports which the Civil or Session Judge may, under the rules in force, be requested to submit to the Sudder Dewanny or Nizamut Adawlut, or to Government, as the case may be."

13. In regard to the lawfulness of the measure, I fell into another mistake, for which the vague terms of the law may possibly be admitted as some excuse. The Act of the 33 Geo. 3, c. 52, s. 57, runs, as quoted in the letter from the Government of India, that "all vacancies happening in any of the offices, places or employments, in the civil line of the Company's service in India (being under the degree of Councillor), shall be from time to time filled up and supplied from amongst the civil servants of the Company."

14. There could be no doubt, as remarked in Mr. Secretary Beadon's letter that the office of a Judge was one of the offices included in the provision, and it appeared to me equally certain that the office of a Collector was so included, and as well as the offices of a Magistrate and of a Salt Agent. Yet uncovenanted officers had been repeatedly allowed to take charge of and perform the entire duties of all these kinds of offices,* without any objections on the part of the Government of India, although in the cases of Collectors and Salt Agents, the Regulation Law † as well as the Act of Parliament, limited the appointment to covenanted civil servants.

† Sec. 3, Reg. II.
1793, and Sec. 3,
Reg. X. 1819.

15. The phrase employed on occasion of the appointments, quoted in the margin of the last paragraph, is not always the same; sometimes the officer is appointed "to act" in the temporarily vacant office, and sometimes "to take charge of and conduct the duties" or "the business" of the office. But these phrases do but mean the same thing, and have legally the same effect. For, as the Government of India has justly explained in the present letter, to appoint a man to officiate in an office, is the same as to appoint him to the office, because in both cases he has all the powers and discharges all the duties of an office, so therefore, to appoint a man to take charge of and carry on all the duties, which he can only do by using all the powers of an office, is the same as to appoint him to officiate in that office. If, however, it should still be said that, to appoint a man to take charge of and carry on all the duties of a civil office, is not appointing him to act in that office, then the question would arise, might an uncovenanted officer be lawfully appointed to take charge of the office of a judge and carry on all its duties.

16. I was also under the impression that the office of Postmaster General was a civil office, within the terms of the Act of Parliament. It was certainly held by a covenanted civil servant in the year 1793, when the Act in question was passed, and probably long before; undoubtedly ever since 1793 down to last year. It had also, as I was informed, been stated by the Honourable Court themselves, to be an office in the civil line, reserved for their covenanted civil servants. Yet this office was bestowed last year upon an uncovenanted officer, with the assent of the Honourable Court, and, as it would appear, with the knowledge of the Government of India, and, at all events, without incurring any objection from that authority.

17. There might perhaps, as is remarked in the letter before me, be a difficulty in some cases in defining what was meant by "an office in the civil line;" but this difficulty could not, I thought, exist either in the case above-mentioned, or in those of the offices of Mint and Assay Master, both held by covenanted civil servants when the Act of 1793 was passed, and long after that date. Yet both these offices

* The following are instances:

- 30 May 1843. Mr. Brown, uncovenanted Deputy Collector, officiated as Collector of Bhaugulpore.
- 9 Sept. 1844. Mr. Costly, uncovenanted Deputy Collector, was appointed to act as Collector of Tipperah.
- 18 Dec. 1849. Mr. Davies, uncovenanted Deputy Collector; appointed to take charge of and conduct the duties of Collector of Tirhoot. The same officer again so appointed, 13 January 1852.
- 12 June 1849. Mr. Ince, appointed to take charge of and conduct the business of salt agency of Chitagong, it being stated that he was thoroughly acquainted with the business of the agency, and had already been in charge on previous occasions.
- 16 Sept. 1853. Mr. Wilson, uncovenanted Deputy Magistrate; appointed to act as Magistrate of Gya, the Superintendent of Police stating that he had officiated as magistrate on a former occasion. This may possibly be urged to be legal, under Act XV. of 1843. But if so, it will appear that the Legislature has not thought it unwise to repeal the Act of the 33 Geo. 3, in regard to a very important class of civil officers.

offices had been taken from the class of covenanted civil servants, and given to military officers.

18. Assistantships to the Sub-treasurer were surely, I persuaded myself, offices in the civil line; and from before 1793 down to a very recent date had been held exclusively by covenanted civil servants. But the Government of India itself had quite lately given one of these appointments to an uncovenanted officer, notwithstanding the terms of the Act now quoted.

19. Again, the office of Superintendent of Salt Chowkees was apparently a civil office, and had been unbrokenly held by covenanted civil officers down to a recent date, when, with the express sanction of the Government of India, it was taken from officers of the covenanted, and given to officers of the uncovenanted, class. Section 4, Regulation X. 1819, provided, it is true, that uncovenanted officers might hold these offices; but it was some time before this law was acted upon; and, after all, no law of 1819, or any other year previous to 1834, could have power to repeal an Act of Parliament.

20. There were obviously many offices at one time exclusively appropriated to the civil servants, and now not in their hands. Such, for instance, as the Commissionership of Assam, and the Commissionership of the Soonderbuns. It might, perhaps, be argued, with respect to some of these, that not being offices in existence in 1793, they were not civil offices within the view of the Act 33 Geo. 3, c. 52. But if this argument be sound, it would follow that any zillah judgeship, not created till after the passing of the Act in question, might be lawfully held by persons not in the civil service. The judgeships of Cuttack, of Bancoorah, and of the 24-Pergunnahs, might all, if this construction were admitted, be filled by uncovenanted officers. So also all the judgeships of what are called the Ceded Provinces, under the Lieutenant Governor of the North West Provinces, not to mention other judgeships in the other Presidencies.

21. It is a curious fact, also, and one not altogether irrelevant to the present question, that the highest court under the administration of the Honourable Company in Bengal, the Sudder Dewanny and Nizamut Adawlut, was apparently for several years, viz., from 1793 to 1801, a standing infraction of the Act of 33 Geo. 3, the judges being (*see* section 2, Regulation 6, 1793) the Governor General and the other members of the Supreme Council. It could hardly be said that the Marquis Cornwallis, Marquis Wellesley, and the gallant Commanders in Chief of those days, were "civil servants of the said Company" in the sense of the Act of Parliament.

22. In the other Presidencies, there have been some notable instances of military officers holding offices apparently in the "civil line," of which it is only necessary to quote Sir Thomas Munro as one of the most remarkable.

23. Thus I was led to look upon the Act of 33 Geo. 3 as having been deliberately, and for a long course of years, treated as a nullity. It did not readily occur to me that what it had seemed lawful to do in the case of every other "office in the civil line" could only be unlawful in the case of a judge's office, or that a measure could be called unprecedented, as regards such civil offices, which had long been the practice in all but one office, and even in that one, the judge's office, had also been of common occurrence under another form that, namely, of "carrying on the current duties" of, instead of "acting" as a judge.

24. The Honourable the President in Council having, however, on mature consideration decided that it is both unlawful and unprecedented, it would be out of place for me to defend it. What has now been said has not been in the way of defence, but of excuse. I trust, however, that I may, without any imputation of cavilling at the orders I have received, submit to the Honourable the President in Council the question, whether in the case of other offices in the civil line, for instance, the office of a Collector or a Salt Agent, I am at liberty to appoint an uncovenanted servant to act, or, what is the same thing, to exercise the powers and carry on the duties during any temporary exigency which may arise.

25. In the instance of a Collector, the question is of immediate importance, as I have recently appointed an uncovenanted Deputy Collector to act temporarily

as Collector of Calcutta, and the officer in question is now acting in that capacity. It is of course a matter of pressing necessity to know whether this appointment is or is not contrary to law. It surely is an office in the civil line, and would seem, therefore, to be illegal, with reference not only to the Act of Parliament but also to the terms of section 3, Regulation 2, 1793, which are not, to all appearance, in any way affected by Regulation 9, 1833; certainly Regulation 9, 1833, could have no effect in an Act of Parliament. On the other hand, the appointment can by no means be called unusual.*

26. So, also, I should be glad to be informed, though this is not of immediate urgency, whether under the Act I can make such an appointment as was, on the 18th of May last, made by the Lieutenant Governor of the North Western Provinces when he appointed an uncovenanted officer to take charge of the office of Civil Auditor.

27. It can hardly be necessary for me to say that in submitting such questions as these I have not view, and in making Mr. Reilly's appointment, never had in view any ultimate plan of permanently appointing uncovenanted officers to offices ordinarily reserved to the covenanted service, such appointments whether legal or illegal, would, I am well aware, be contrary to the system of Government which I am appointed to carry out, and upon which it will not, I am satisfied, be imputed to me, that I could presume to contemplate any unauthorized encroachment. That such appointments will, at no distant period, require to be made, I have indeed a strong conviction. Four and twenty years have elapsed since Lord William Bentinck's innovation of 1831, gave to uncovenanted judges the power of deciding causes of the value of 5,000† rupees, which power only six years afterwards was made unlimited‡; and, since that time, the employment of uncovenanted officers has constantly advanced. The experiment has amply succeeded, and as in the interval we have been sedulously employed in preparing our native fellow-subjects for taking a larger and still larger share in the administration of their country's affairs, while the business to be transacted is constantly increasing until it already calls for many more administrators than it is possible to supply from the civil service, to which the Honourable Court have not made any addition, notwithstanding the extended field for its employment, we must, if we are consistent, go forward in the path marked out so clearly in 1831, and employ uncovenanted agency yet more largely in the transaction of public affairs, seeing that it has so well fulfilled all that has hitherto been assigned to it, and seeing moreover, that we cannot do without it.

† Clause 1, Sec. 18,
Reg. V. 1831.

‡ Sec. 1, Act 25,
1837.

28. This advance, however, though I have a clear perception that it is at hand, I know is not for me to enter upon, save in obedience to the behests of higher authority. To this I would submit, that which I did in the case of Mr. Reilly bears no sort of resemblance. That was a mere temporary expedient, fit absolutely in itself, and as it then seemed to me, if not actually lawful, at least not more illegal than what had already preceded it, without incurring objection. When Mr. Bird, in 1844, appointed Mr. Costley, an uncovenanted officer, to act as Collector of Tipperah, he stated in his own handwriting, that it was done "under the difficulty, which still exists, of making any other arrangement without inconvenience to the public service," and this was tacitly admitted by the Honourable Court, as a valid reason for departing from the ordinary routine. The same reason was patent on the face of the similar temporary appointments which have occasionally been made, contrary to the Act of Parliament, and the same was my reason for making Mr. Reilly's appointment, in conformity with the precedents which have been alluded to. Had it not been made, the business of the district would have suffered; and there was no other way of securing the object of the public service but by this temporary appointment.

29. Considering then the embarrassment which will be felt on many occasions of temporary vacancies if it be decided that neither magistracies, collectorships, salt agencies, auditorship, judgeships, nor any other offices in the civil line of the service can be temporarily supplied by any other than covenanted officers, or

considering

* See the correspondence on the appointment of Mr. Francis, an uncovenanted officer, and his uncovenanted successors to do the duties of Collector of Calcutta in 1837, and subsequently.

considering the anomaly which will present itself, if it be decided that only judgeships are officers in the civil line of the service, considering at all events the necessity which must speedily arise for extending the employment of uncovenanted officers, I would desire to take the present occasion of laying before the Honourable the President in Council my strong recommendation that the Act of Parliament of the year 1793 should now be formally rescinded by an Act of the Legislative Council.

10 August 1855.

(signed) *Fred. James Halliday.*

(True copy.)

(signed) *W. Grey,*

Secretary to the Government of Bengal.

MINUTE by the Honourable *J. P. Grant* ; dated 29 November 1855.

Minute of the
Lieutenant Go-
vernor of Bengal,
proposing to re-
scind 33 Geo. 3,
c. 52, s. 57.

1. In this Minute of the Honourable the Lieutenant Governor, after defending his appointment of a gentleman not in the service of the Honourable Company, to act as the judge of a regulation zillah, which appointment had been held by the Government of India to be illegal, his Honor makes a strong recommendation for the repeal, by an Act of the Legislative Council, of the Act of Parliament 33 Geo. 3, c. 52, s. 57, which reserves the mass of the higher civil offices held by Europeans in India, including the office of Zillah Judge, to persons appointed under certain prescribed rules, by the Honourable Court of Directors to their civil service.

2. The object of that Act of Parliament, taken in connexion with other provisions, was to restrict the patronage of the Indian Governments, in respect to the offices in question, within the limits of a regular service, with the nominations to which the Indian Governments should have no concern, and to which no person could be nominated who had not gone through a certain prescribed course of education, and passed a certain examination. Lately a change has been made by Parliament, respecting the manner of nomination to this service, whereby the service is thrown open to the competition of all British subjects not above a certain age.

3. It is obvious that it is quite essential to this object that certain offices in India shall be exclusively filled by members of the service thus constituted, because the whole advantage of belonging to this service, consists in the prospect which it affords of appointments to such offices. If a young man, after having educated himself for this service, and having by his ability and labour become a member of it, were to find when he came out to India, that throughout his Indian life he should stand none the better in regard to appointments to civil offices than any one else, and that any favourite of a Governor or Lieutenant Governor might be preferred to all the members of his service on any or every occasion of a vacancy occurring in the line of appointments to which, when at home, he had been led to look for his livelihood, it is quite clear that the design of having a civil service at all, and the purpose of any system of nomination thereto, which the Imperial Parliament had in prescribing the existing system would be defeated. This is now guarded against by the Act of Parliament, of which the Lieutenant Governor of Bengal recommends the repeal by the Indian Legislature. If this recommendation is adopted, the execution of the design of Parliament will no longer be enforced by law, but will be left to the pleasure of every Indian Governor and Lieutenant Governor, these being the authorities to whom the patronage of nearly all civil offices in India belongs.

4. It appears to me that without entering upon the questions of the policy of the design of Parliament in the constitution of the Indian Civil Service, and of the propriety of the provision made by Parliament for establishing the service upon a legal basis, the Lieutenant Governor's recommendation must be rejected. For even if the Executive Government, and the Legislative Council of India were to come unanimously to the opinion that the design of Parliament and of the Home Government, in constituting a civil service, and establishing it on a legal basis,

basis, was erroneous in principle. I should feel it my duty to protest earnestly against our presuming to act of our own authority upon such an opinion. This is a question affecting fundamentally the parliamentary constitution of the Indian Government, and the relations of the Honourable Court with us in India, who are its ministers; surely it is not for the inferior authority to alter the constitution prescribed to it by the superior authority, and of all possible questions, those in which I should least willingly go beyond the limits which our own position prescribes to every subordinate authority, are questions of patronage.

5. If, therefore, I fully agree with the Honourable the Lieutenant Governor on the abstract merits of the new principle which he proposes, I should not the less decidedly refuse to take any share in recommending the Legislative Council to pass the law; his Honor wishes it to pass. Although the provision which his Honor desires to be repealed is contained in a statute passed before the Charter Act of 1833, its principle is recognised in the late Act of 1853, and it is intimately connected with one of the most important of the changes made by that Act, namely, the change whereby the Indian Civil Service is thrown open to general competition. I doubt, on this ground, the legal competency of the Legislative Council to pass such an Act as is recommended. I have no doubt that it could not do so without openly violating the duty and respect which we all owe to the Imperial Parliament, and to the Home Government.

6. But it so happens that I disagree altogether with the Lieutenant Governor upon the abstract merits of his principle. The whole question of the policy of administering our Indian Empire, in so far as the chief offices are concerned, by means of a service of English gentlemen, constituted in the sovereign country, looking to that country as their home, and as a body independent of the ruler of the day in India, is involved in the question raised by the Lieutenant Governor of Bengal.

7. This is a question on which, in my opinion, no sensible man who sufficiently understands its magnitude to warrant him in expressing a formal and decided opinion upon it, would express any formal and decided opinion until after much reading, or a long and watchful experience and much reflection; and it is one which no sensible man, I am sure, would pretend fully to discuss, without devoting more time to the subject than the members of the Government of India, under the heavy weight of their daily duties, have to spare for any single question, on any but great occasions. It is no doubt a part of our business to attack, and if we can to exhaust these vast questions when they come naturally and properly before us. But it is, I think, no part of our business to steal from the time required for the careful and faithful administration of public affairs under the system which it has pleased the highest authority to provide for us, the time necessary for the full discussion of every superficial project of fundamental alteration of system which may be presented to us. If I correctly interpret the Lieutenant Governor's Minute, his Honor admits that he was stopped by the Government of India in what he intended to be the commencement of a new practice; of a practice which should make what had heretofore not existed at all, or had existed only as the rare exception, into the rule. The practice which he wished and still wishes should be introduced, is the appointment of subordinate officers and others, not in the Company's service, to act in any office that is permanently held by a Company's servant, and at present can, with propriety, even in his opinion, be permanently held only by such a servant. Further, if I correctly interpret the Lieutenant Governor's Minute, his Honor is now so fully aware that the change which he intended thus silently to introduce is contrary to the law as it has existed even since Mr. Pitt corrected the vices of our Indian administration, that he has felt himself logically driven either to abandon his design, or to recommend the repeal of the law; but his Honor, though recommending this change of law, has not even glanced at the great questions which it involves. I must therefore hold myself excused from attempting any thorough discussion of the principle of the proposal.

8. I may, however, slightly indicate the nature of the view I take, which, if I make a correct inference from the Lieutenant Governor's Minute, is opposite to his Honor's on this great subject.

9. Nothing, it appears to me, can be more unsound in principle, or more certain to be mischievous, and even ridiculous in practice, than the proposed system

system of making a distinction between the personal qualifications for an acting, and those for a permanent or substantive appointment. A person acting in an office has all the powers, and performs all the functions of the office. He differs only from a permanent incumbent in these two circumstances; he vacates the office on the return of the permanent incumbent, and he draws much less salary whilst acting in it than a permanent incumbent would draw. It is necessary that he should draw less than the permanent incumbent, in order that a portion of their salaries should be left for such incumbents, when on leave, without costing the State any extra charge. The system works admirably in the case of a service, in which all are likely to be sick, and all are likely to act for absentees in their turn. The State loses nothing, and, on the whole, the servants of the State lose nothing, and are much inconvenienced; so that the general remuneration of those servants, whether in acting or permanent offices, is effectively adequate for the nature of the office. But the working would be altogether different if the acting officers were taken from a class disqualified for promotion to the office permanently; such officers would be performing all the functions of a high office, for indefinite periods of time, upon much less than the pay of that office without any prospective advantage to compensate them for the difference. Unless, therefore, the pay of the high office is excessive, the acting officer would be in effect inadequately paid, and the State, without saving a farthing, would undergo systematically the tremendous evils (nowhere greater or more notorious than in India) of the inadequate payment of high offices.

10. But this would be one of the least of the evils inseparable from such a system. To say that, for high reasons of State, certain functions shall be performed only by certain persons who have gone through a certain training, is an intelligible rule. Opinions may differ as to the policy of the rule, but nobody can allege that it is inherently absurd. But to say that, for any conceivable reason, persons are to be treated as qualified to perform all the functions of an office, but not qualified to draw the pay appropriate to the office, would be to lay down a rule more absurd, I imagine, than any rule formally promulgated amongst the most foolish people in the world. The feelings of the public amongst whom the officer acts, and of the officers qualified and disqualified, would revolt at such a system; and good work under it would be hopeless.

11. For example, the judge of a zillah falls sick, and is obliged to go away for 15 months on sick leave. The Governor, or Lieutenant Governor, takes advantage of the law, which is to free his hands from all existing restrictions of his patronage, and, being above all temptation to abuse his power he appoints, the principal sudder ameen to act for the judge. The acting judge becomes the immediate superior of the magistrate from whom he hears appeals, and he takes the highest position amongst all the civil servants of the district. It is intended that he shall retain this position till the permanent judge returns. After some months the permanent judge dies of his illness. This event does not alter the qualifications of the acting judge, or his status in society; but it drives him at once from his official position, and he returns to his original office, whilst one of the men whose decisions he has been reversing is set over him permanently.

12. To put a parallel, but a weaker case: a judge in England must be a barrister. What would be thought of a proposal in England, that for a permanent seat on the bench barristers only should, as heretofore, continue eligible; but that attorneys and others not barristers should be capable of acting as judges, on quarter-pay, for indefinite terms, or for their whole lives, it might be, if they acted in succession for one permanent judge after another? I believe I know what such a proposal would be thought of, yet this is the principle which in effect we are now asked to sanction in India, systematically, for all offices; and this is the system which, in effect, the Lieutenant Governor now acknowledges that it was his design, of his own authority, and silently, to introduce, when checked by the Government of India on the occasions of his appointments of Mr. Reilly and Mr. Pogson.

13. No one can believe that system would remain for any time in this unstable equilibrium; the certain result of the proposed system would be the practical dissolution of the Civil Service, and this is the true question, and the only question, practically, at issue.

14. I am

14. I am of opinion that the best interests, both of India and of England, absolutely require the government of India by means of Englishmen, educated in England, who look to England as their home, and desire the respect of their fellow countrymen as their reward in their old age. I do not see how this can be effected with a rational hope of success, otherwise than through a Civil Service constituted at home, and as a service independent of the Indian patron. I know that shameful abuses existed in India, which it was the object of the Parliamentary provisions now attacked by the Lieutenant Governor to put an end to, and which those provisions did put an end to. I am well aware that the same precise form of abuse is not to be expected now, but I know that the forms of abuse are infinite; that every age has its own form, and that human nature has not altered since Mr. Barker's time. I know that the provisions which Mr. Halliday would annul, have prevented the growth of new abuses, as effectually as they stopped the old abuses against which they were aimed. I perceive that they have created a system which has been improving from the beginning, and is now improving more rapidly than ever. Therefore, without being blind to many, as I believe, remediable imperfections in the present system, I am of opinion that some such system is essential to the well being and to the prolonged existence of the British Indian Empire. I compare the Indian service system, imperfect as it is, with the English official system, by which it would be the effect of Mr. Halliday's recommendation to replace it in India. I see every thing in this comparison to be strongly in favour of the India system. I hear it gravely admitted by very high authority at home that official promotion, according to aptitude and merit, is there, such is the system, impossible; and that the practical choice is between blind seniority and personal interest. I see that in India, by reason of the service system in force, the contrary is manifestly the case. No Governor General, Governor, or Lieutenant Governor, would dream of defending himself from the charge of having made, even on a single occasion, an unsuitable appointment by any similar countercharge against the system.

15. It is proposed to give up all these infinite advantages; to abolish a system that has worked well for 70 years, because one Local Government in India, out of four, alleges, in defence of an irregular appointment, that it has met with difficulty, now and then, in finding a handy service man to act for a short time in a judge's office, during the judge's absence. I myself am cognizant of the working of the Bengal Government, and my own experience and personal knowledge oblige me to declare my conviction, that the existence of inconvenience sufficient to require any important change of system is wholly imaginary.

16. I will go no further into the general question, but I must say a few words on the Lieutenant Governor's remarks upon the specialties of the case, to which the proposal I have above alluded to owes its birth.

17. The Lieutenant Governor (paras. 3 and 4) considers Mr. Beadon's letter, however mild its terms, as conveying a censure; and viewing it in this light he expresses regret that it should have been written without our having previously called upon him for explanation. He claims from the Government of India that, in future, when it may see anything apparently illegal or incorrect in his proceedings, it shall always call upon him for explanation before coming to any judgment in the matter. The President and the several members of Council expressed their sentiments on the subject before the papers were transmitted to the Most Noble the Governor General; but Mr. Beadon's letter, of which the Lieutenant Governor complains as premature, was written in strict accordance with the opinion and proposal of his Lordship. I entirely concurred in the propriety of that letter; and it did not and does not appear to me open to this objection taken to it by his Honor; for I did not and do not regard it, if it can be called a censure at all, as such a censure as in fairness should not be passed on any authority without previously calling upon him for his defence. It pronounced an opinion on a question of law which had been definitively decided by the highest authority many years before, and on which nothing that the Lieutenant Governor could have said could have shaken the judgment arrived at. It laid down a rule for the future which the Government of India had a right to lay down without asking the Lieutenant Governor's consent, and it conveyed no

imputation against any one. But as the course complained of is a course that was proposed by the Governor General, who, I hope, will be here before this case is closed, should it be thought necessary to record any formal defence of Mr. Beadon's letter upon this point, such defence may be properly left to abler hands than mine.

18. As to the future, the Government of India, I am quite sure, will never prejudge questions on imperfect information, or fail to ask for explanation where explanation is really required; but I apprehend that it is for the Government of India to judge when to correct an act of a subordinate authority at once, and when to suspend its judgment and to call for explanation. I cannot admit the right of the Lieutenant Governor to dictate to the Government of India on this point. I should never have thought of claiming for the Government of India from the Honourable Court what the Lieutenant Governor of Bengal claims for himself from the Governor General of Indian Council.

19. His Honor proceeds to explain that the appointment objected to was not made thoughtlessly; and to affirm that it was made after reflecting on all the considerations, and going over all the long arguments set forth in paragraphs 5 to 23 of his Minute. This fact makes me the more regret that his Honor did not address the Government of India before taking such decided action in a matter confessedly so far from plain as to have required so much argument and deliberation.

20. What appears from this Minute to have had most weight with his Honor in deciding him to act as he did, is the fact, that although no person not in the Company's civil service had ever before been appointed "to act" as the judge of a zillah, the practice had long been very common, on the occasion of the short absence of a zillah judge, of appointing a principal sudder ameen to "carry on the current duties" of the office during such short absence, instead of appointing an acting judge. Mr. Halliday takes what is, in my opinion, an exaggerated view of the inconvenience of this practice; but I should have thought that the more he exaggerated the inconvenience of the expedient, the more clearly he should have seen that nothing but the universal conviction of previous authorities of the necessity of such an expedient by reason of law, or recognised propriety, could account for the establishment of the practice. Mr. Halliday himself, as Secretary to the Government of Bengal for a long term of years, must have gazetted many scores of such appointments; and he must have known in every case why this expedient was resorted to.

21. The Lieutenant Governor, however, states, that he argued thus: to carry on the current duties of a judge's office is to be a judge; therefore, if it be lawful to appoint a person, not a Company's servant, to carry on the current duties of a judge's office, it must be lawful to appoint such a person to be or to act as a judge; and although it is true that the Sudder Court have laid it down that a person appointed to carry on the current duties of a judge's office must restrict himself to certain specified duties, yet in so laying down the law the Sudder Court have assumed a power they do not possess. Wherefore (by some process of reasoning which I cannot follow), his Honor inferred that it was lawful to appoint a person, not a Company's servant, to act as a judge, with all the functions of a judge, or to be a judge.

22. Such an argument, when stated in an orderly manner, hardly requires an answer. In practice a zillah judge has two sorts of duties to perform; one sort being judicial, the power of performing which constitutes a judge; and the other sort being not judicial, which may be performed by an officer who is not a judge. Every one knows that by the expression "current duties," as used in the appointments in question, the latter sort of duties only was intended. Accordingly, amongst the duties which the Sudder Court have said a person carrying on the current duties of a judge's office can do, the passing of any judicial order whatsoever is not included. The practice approved by the Sudder Court appears to me, as it has appeared to scores of judicial officers, a thousand times more competent to judge a question of this sort than I am, to be perfectly unobjectionable. It seems to me to be playing upon words in a manner unworthy the occasion, to confound the widest sense which it is possible to give to the expression "carrying on the current duties," a sense which in practice never

has

has been given to them by any human being, with the definitely restricted sense in which that expression is invariably used, which is perfectly well known, and has been authoritatively laid down, and thence to argue, that what is lawful in the one sense must be lawful in the other. Important acts of a Government ought not to be supported upon verbal quibbles; and I am constrained to say, that in acting upon his own judgment without consulting any one in a question of judicial practice contrary to received customs, upon the assumption that the Sudder Court was grossly wrong in their law, and had been grossly wrong in their law for a great many years, the Lieutenant Governor (who, I believe, never held the office of a judge) did not treat the sudder judges with due respect, and did not act with the prudence which would have been not less becoming than safe.

23. Another ground upon which his Honor explains that he acted in making Mr. Reilly's appointment, is the ground of the existence of analogous precedents. I freely admit that two cases of the appointment of uncovenanted Deputy Collectors to act as Collectors, which have been discovered, are analogous, though I cannot admit that even if, instead of two isolated cases, a whole course of precedents had existed in the case of Collectors, that would have justified breaking through the unbroken line of precedents in the case of the more important office of judge. The two cases in question occurred in 1843 and 1844; diligent search has been unable to produce a single instance of the same nature before or after these two. These two unlawful appointments certainly owe their existence to the Secretary of the day having failed to inform the Deputy Governor or Governor of the day that such appointments were contrary to the express provisions of Regulation II. of 1793, whereby the office of Collector is constituted; for in this case there is a legal obstacle, quite independent of the Act of Parliament which it is now proposed to repeal. It is to my mind sufficiently significant, as a proof that the mistake made on these two occasions was soon discovered, that no similar appointment was ever afterwards made. The other cases which it is attempted to make do duty for precedents by analogy are not precedents at all; on the contrary, they are proofs that the mistakes made in 1843 and 1844 had been discovered and recognised as mistakes. They are three in number. Two are cases in which an uncovenanted Deputy Collector was appointed not "to act" as a Collector, but to take charge of and conduct the duties of a Collector, which occurred, one in 1849 and the other in 1852. These are plainly instances in which the expedient for the temporary conduct of current duties practised in the case of judges was resorted to for the temporary conduct of corresponding duties in the case of a Collector. When his Honor says that the two phrases "do but mean the same thing, and have legally the same effect," he makes a mistake in matter of fact. As this expedient has rarely been resorted to in the case of Collectors, there is probably no authoritative definition of the duties of routine which such an exceptional appointment warrants and is intended to warrant an officer in performing. But the intention to distinguish the character of such an appointment from an ordinary appointment of an acting Collector cannot be mistaken. Nor could there be much risk of an officer so appointed mistaking his duties. He would pay and receive money, for example, and take charge of the treasury and accounts, pass on orders, issue notices, and so forth; he would do all business, in short, that must be done, and that Government by its inherent power may nominate any one to do for it. On the other hand, he would not act judicially in a revenue capacity, unless he had such power *aliunde*. All that has been said of the fallacy of the argument set up from the corresponding expedient in the judge's case applies equally here. The third case is the appointment of Mr. Ince, in 1849, "to take charge of and conduct the business of the Salt Agency of Chittagong." The same remarks apply to this case.

24. A fourth case is mentioned, but his Honor appears to be himself aware that, as a precedent of an appointment in breach of law, this case is not in point.

25. The Lieutenant Governor informs us that he relied much upon some peculiar offices, which he names, such as Postmaster General, Mint Master, and assistant to the Sub-Treasurer, which, though offices "in the civil line," held by

civil servants of the Company when the statute was passed, have since been filled by gentlemen who were not civil servants of the Company. This point (which, so far as I can see, is the only thing in the whole course of the argument before us that has any real bearing on the question in hand), has been discussed in papers already upon record. With the Most Noble the Governor General, I am of opinion that, taking the large and reasonable view which has always been taken of the statute, these few and special cases are no real infringement of the law, and can constitute no solid charge against the Indian Government of opposition to the design of Parliament and to the orders of the Home Government in this great constitutional question. But if any one thinks otherwise, I shall not argue the question with him. All these peculiar offices, which have been exceptionally treated, come in the aggregate to a very small number. The loss of five or six appointments to a service nearly 500 strong is in itself nothing; and the peculiar character of these appointments is such, that until I had seen this argument of the Lieutenant Governor's, I could not imagine it possible that the exceptional treatment of them could ever be gravely set up as a precedent for disregarding the law altogether. After the loss of these few offices, the service is not perceptibly the worse, whether in respect to the legal basis on which it stands, or to its practical advantages. But Mr. Halliday's innovation affected not three or four outlying and peculiar offices, but the general mass of the offices available to the service. There are two great lines, the revenue and the judicial, in one or other of which nearly all the service must be, and this innovation applied to both the lines. Mr. Halliday's recommendation as to the law would take away the legal basis on which the whole service rests; and the system which I understand him to say he was commencing and wishes to be allowed to recur to, would immediately operate in the same sense and to a material degree upon nine-tenths of its members.

26. The Lieutenant Governor is mistaken in supposing that he has hit a blot in the statute, or in the practice under it, by mentioning that formerly the Supreme Council constituted the Sudder Court. The Governor General and all the members of Council, including the Commander in Chief, when a member of Council, are, as such, covenanted civil servants of the Honourable Company.

27. The instances in the other Presidencies to which his Honor refers are, I believe, all cases of newly acquired provinces, in which military officers have very generally held civil offices. It was needless for such cases to go to other Presidencies, as Bengal can afford such examples by the score. This point has been fully discussed on previous occasions, and it really has nothing to do with the present subject, which relates to old regulation provinces, and puts in question the continued existence of an Indian civil service constituted at home, and as a body, independent of the local Indian Governments.

28. The questions put by the Lieutenant Governor towards the end of his Minute may, I think for the most part, be sufficiently answered, for all present practical purposes, by requesting adherence to the practice heretofore in force.

29. As to the office of Collector of Calcutta, the Lieutenant Governor might be informed that this Collector, not being the Collector of a zillah, is not constituted under, nor affected in any way by, Regulation II. of 1793. There can be, therefore, no difficulty in following any recognised practice in respect of this office.

30. The question put in para. 26 of his Honor's Minute was unnecessarily put, as as an inquiry into what the practice had been, and a reference to the last paragraph of Mr. Beadon's letter, would have shown his Honor.

(signed) *J. P. Grant.*

29 November 1855.

MINUTE by the Honourable *J. A. Dorin*; dated 3 December 1855.

I AGREE entirely in the views and opinions recorded by our honourable colleague, Mr. Grant.

I am sorry to see the line of argument taken up by the Lieutenant Governor, as it appears to me wholly untenable under the well-understood practice of the public service. I never heard of an appointment to conduct the current duties of an office being considered tantamount to an appointment to act in that office. To act in an office is, in fact, to be vested with the full powers attaching to the office; whereas to conduct its current duties, implies nothing beyond the performance of such acts as cannot properly be omitted without illegality or a breach of public faith.

In my judgment, the principle advocated by the honourable the Lieutenant Governor, if carried out to its full extent, is inconsistent with the maintenance of a special service for the civil administration of India; and as the Imperial Legislature has just decided, with infinite wisdom as I believe, that the special service shall be preserved, and has taken measures to supply it with the best of the youthful talent of England, I am totally unable to assent to the recommendation of the Lieutenant Governor, that the statute by which it is upheld shall now be formally rescinded by an Act of the Legislative Council.

(signed) *J. Dorin.*

Proposal of the Lieutenant Governor of Bengal to rescind the statute 33 Geo. 3, c. 52, s. 57.

MINUTE by Major General the Honourable *J. Low*, C.B.; dated 6 December 1855.

1. I HAVE attentively read the Minute of the honourable Lieutenant Governor on this subject, dated the 10th of August last, and the several other papers circulated along with it.

2. In my Minute dated the 12th of April last, when discussing the case of Mr. Reilly having been appointed only to act as a judge of the zillah in Bengal for a short period of time, I recorded my opinion, that even if that single case were allowed to occur unnoticed, "it would tend to destroy the zeal and lessen the efficiency of a large body of men of the civil service, who have every reason to believe that by the law of our country (*vide* 26 Geo. 3, c. 16, as quoted by the honourable Mr. Grant), they, and they only, have a right to fill all situations of that description that may become vacant. It would hence be most unwise, in my opinion, to unsettle the minds of those public servants of the State by such innovations on the usages of their service."

3. I see nothing in the papers now circulated, nor have I learnt anything in other ways since April last, on this general subject, to induce me to change my opinion as above quoted; and therefore I need scarcely say that I find it impossible to assent to the present proposal of the Lieutenant Governor. On the contrary, I fully agree in the totally opposite views and opinions of our honourable colleague, Mr. Grant; and as the numerous evils which would follow, and would have permanent operation, if the Lieutenant Governor's proposal were carried into effect, are most clearly explained by Mr. Grant in his Minute, dated the 29th ultimo, I feel that it would be quite superfluous if I were now to attempt to add anything to the forcible reasoning contained in that document.

(signed) *J. Low.*

Proposal of the Lieutenant Governor of Bengal that the statute 33 Geo. 3, c. 52, s. 57, should be rescinded.

MINUTE by the Honourable *B. Peacock*; dated 24 December 1855.

It appears to me to be unnecessary to enter into all the various topics discussed by the Lieutenant Governor in his Minute of the 10th August last.

I feel no hesitation in expressing my opinion that the Legislative Council has no authority to repeal the 33 Geo. 3, c. 52, s. 57; and that even if they had the power, it would not be proper to exercise it.

Proposal by Lieutenant Governor of Bengal to repeal the 33 Geo. 3, c. 52, s. 57.

Parliament, as lately as 1853, when providing for the government of India, thought proper to enact that such persons only should be admitted to the civil service of the Company as should be qualified according to the regulations which should be framed by the Board of Commissioners for the Affairs of India. The Government of India has already, in para. 4 of Mr. Beadon's letter of the 13th July 1855, conveyed to the Lieutenant Governor their opinion that it could not have been intended that the high and important duties of the office of civil and criminal judge of a zillah should be committed to any person not qualified for admission into the civil service.

I still entertain that opinion; and I consider that I should be acting contrary to my duty as a Member of the Legislative Council by voting in accordance with the recommendation of the Lieutenant Governor, in support of an Act to repeal the 33 Geo. 3, c. 52, s. 57. Such an Act, even if the Legislative Council had the power to pass it, would, in my opinion, be in direct opposition to the intentions of Parliament.

Upon reference to the speech of Sir Charles Wood, of the 3d June 1853, I find that one great object in proposing a change in the course of education at Haileybury, and in the examination to which students were to be subjected before they should proceed to India, was the improvement of the administration of justice in India. The following is an extract from that speech:—

“We propose that at Haileybury the students shall all receive a sound legal education; I do not mean in the mere technicalities of the profession, but in the principals of jurisprudence which will enable them to administer any law, whether English, Mahomedan, or Hindoo; in the principles of the law of evidence, and in the more general branches of legal knowledge. We propose that an improved education of this kind shall be conferred upon every person going to Haileybury. I am in hopes that the present term of two years will be found sufficient for this purpose, at least such is the opinion of the heads of the college; but if upon experience that period should be found to be too short, it will be extended, so that no person going thence to India shall go without having had a thorough legal education.” With such a statement before us, and within two years after we have been told in the same speech, that “merit, and merit alone, is to be the door of introduction to the civil service of India,” we are pressed by a strong recommendation by the Lieutenant Governor that the Act which directs that all vacancies in any of the offices in the civil line of the Company's service in India shall be filled up from amongst the civil servants of the Company, shall be formally rescinded by an Act of the Legislative Council, in consideration of, amongst other things, “the necessity which must speedily arise for extending the employment of the uncovenanted officers.” Thus, as soon as Parliament has thrown open the civil service to merit, and merit alone, the Lieutenant Governor recommends that the appointments are to be thrown open by the Legislative Council to persons not in the service. I am not sure that some of the offices hitherto confined to the civil service might not with advantage be conferred upon persons not belonging to that service, but that is a question which has already been determined by Parliament, and is unnecessary to be discussed here; if any alteration is to be made in that respect, it must be made by Parliament and not by the Legislative Council. Parliament has thought it right to provide for the education of the civil servants of the Company, and to declare that all offices in the civil line of that service shall be supplied from amongst the civil servants belonging to the Presidency wherein the vacancies shall happen, thus affording a guarantee for the proper education of all persons to whom the duties of those offices shall be entrusted; but the recommendations of the Lieutenant Governor would destroy one link of the chain by which that guarantee is secured.

I think it clear that the Legislative Council has no power to do so.

By the 16 & 17 Vict. c. 95, the 3 & 4 Will. 4, c. 85, was continued in force, except so far as it was altered thereby.

By the second section of the 3 & 4 Will. 4, c. 83, it was declared that all enactments contained in the 53 Geo. 3, c. 155, or in any other Act, which were limited, or might be construed to be limited, to continue during the term granted to the Company by the said Act of the 53 Geo. 3, so far as the same were in force, and not repealed by or repugnant to the enactments contained in the 3 & 4 Will. 4, c. 85, should continue and be in force until the 30th April 1855;

1855; and by the 16 & 17 Vict. such enactments have been continued in force for an indefinite period, except so far as they have been altered thereby. The 33 Geo. 3, cc. 52 and 57, which it is now proposed to repeal, was, in my opinion, one of the enactments intended to be continued in force. It formed one of the fundamental principles of the Acts for the Government of India, and for the better administration of justice therein. It was continued in force by the 53 Geo. 3, c. 155, s. 1, during the term granted by that Act, and afterwards by the 3 & 4 Will. 4, c. 85, s. 2, which has since been continued by the 16 & 17 Vict., c. 95.

The recommendation to repeal the 33 Geo. 3, necessarily proceeds upon the assumption that it is at present in force; and it is only by virtue of the 3 & 4 Will. 4, c. 85, s. 2, and the 16 & 17 Vict. c. 95, that it is in force; for the term granted by it to the East India Company has long since expired.

It appears to me to have been incorporated with the 3 & 4 Will. 4, c. 85, by s. 2 of that Act; and to be as much a part of that Act as if it had been actually repeated therein. But by the 43d section of the 3 & 4 Will. 4, c. 85, through which the Legislative Council derives its power to legislate, it was expressly enacted that the Governor General in Council should not have the power of making any laws which should in any way suspend or affect any of the provisions of that Act. If I am correct in thinking that the 33 Geo. 3, c. 52, s. 57, was incorporated with the 3 & 4 Will. 4, c. 85, it would be varying and affecting that Act to repeal the 33 Geo. 3, c. 57, s. 52; consequently the Legislative Council has no power to do so.

For the above reasons I would not even transmit the recommendation to the Legislative Council for consideration. I cannot concur in the mode of reasoning adopted by his Honor the Lieutenant Governor in paras. 8, 9, 10, 11, and 12 of his Minute, for even admitting that his Honor is correct in his arguments, that the words "current duties of the judge's office," include the duty of deciding causes, and that the Sudder Court had no lawful authority to define the duties of an officer appointed to carry on the current duties of the judge's office, still it is perfectly clear that in every such appointment made by the Governors of Bengal, since the rules laid down by the Sudder Court in 1835, the words "current duties of the judge's office," were used in a conventional and not in the strictly literal sense which his Honor the Lieutenant Governor would attach to them, I feel confident that if any officer appointed to carry on the current duties of a Civil and Sessions Judge, had ventured to exercise the full judicial powers of a judge, and had tried and sentenced a prisoner to 14 years' imprisonment, he would have been severely called to account by Government for so doing, and would not have been allowed in justification or even in mitigation of his conduct, to rely on the literal sense of the words of his appointment, or to contend that the Sudder Court, to which he was subordinate, had exceeded its lawful authority in laying down the rules of 1835. I must, therefore, venture to dispute the position taken by the Lieutenant Governor in para. 8 of his Minute, that an appointment to carry on the current duties of the judge's office is in fact equivalent to an appointment to act as judge. Indeed if his Honor's view is correct, there was no reason why he should have appointed Mr. Reilly to act as judge, instead of adopting the usual course of appointing him to carry on the current duties of the office. I cannot agree in the process of reasoning by which his Honor persuaded himself that it was lawful as well as expedient to appoint an uncovenanted officer to act as judge, as detailed in paras. 9, 10, 11, and 12 of his Honor's Minute, nor do I think that his Honor had any fair or reasonable ground for considering (as stated in para. 10 of his Minute), that the appointment to act as judge was lawful, because the practice of appointing a Principal Sudder Ameen to carry on the current duties of a judge, had long existed with the knowledge of the highest authorities, and had never been deemed unlawful.

His Honor was aware that that practice existed, subject to the rules which had in fact, whether lawfully or unlawfully, been laid down by the Sudder Court, and that the appointments had never been considered either by the officers appointed, or by the Government that made the appointments, or by the highest authorities to which his Honor alludes as having had knowledge of the practice, to confer upon the officers appointed the full powers of a Sessions Judge, which his Honor intended to confer by the appointment in question.

It is not necessary to discuss the question, whether the appointment of an uncovenanted officer to any of the offices to which allusion is made by the

Lieutenant Governor as having hitherto been made, were legal or not; each case would have to be separately considered and discussed. But I beg to express my dissent from the doctrine, that an illegal appointment to an office such as that of Postmaster General or Superintendent of Salt Chokies, (assuming for the sake of argument, but not admitting that the appointment of an uncovenanted officer to either of those offices was illegal) could form any justification or excuse for making an illegal appointment to another office of an entirely different character to an office which conferred the power of trying for capital offences, of sentencing to imprisonment for 14 years, and of sitting as a court of appeal over the covenanted magistrate of the district. With reference to the practical questions submitted by the Lieutenant Governor for the opinion of the Supreme Government, I concur with our Honourable colleague, Mr. Grant, in the opinions expressed in paras. 28, 29, and 30 of his Minute; and I would add with reference to the office of Collector of Calcutta, that the duties of that office were originally discharged by a Deputy Collector. With reference to para. 3 and 4 of the Minute of the Lieutenant Governor, I cannot perceive that there was any necessity to call upon the Lieutenant Governor for explanation previously to communicating to him the opinion of the Government of India.

The question was not whether the Lieutenant Governor should be censured for having made the appointment, but whether the appointment was legal or not; upon that point, it appears to me that there was no necessity for requesting any explanation or argument from the Lieutenant Governor. The Government of India having formed their opinion that the appointment was unprecedented and illegal, conveyed that opinion to the Lieutenant Governor, and expressed their regret that the appointment should have been made.

I cannot think that it would be expedient to lay down a rule that in every case in which the Government of India may differ in opinion with the Lieutenant Governor, they should intimate their opinion to him, and call upon him for an explanation before they express that opinion. In the present case there is nothing in the Minute of the Lieutenant Governor, which would have induced me to alter a single word of the letter in which the opinion of the Government of India was conveyed to the Lieutenant Governor. The Government of India had the same means of forming their opinion upon the question without further explanation, as the Honourable Court of Directors will have of deciding between the two opinions. There were no facts in dispute upon which explanation was necessary, and everything which the Lieutenant Governor desires will be attained by complying with the request contained in the last para. of Mr. Beadon's letter. Upon making a reference in such cases, the Lieutenant Governor will always have an opportunity, if he wish it, of submitting his explanations and arguments.

The Lieutenant Governor argues in para. 4, that if the President in Council had intimated his opinion of the illegality of the appointment sooner, and had called for an explanation, it would have led to the immediate cancelment of the appointment, instead of its going on for some weeks unchallenged, to the great probable detriment of justice. The intimation of the opinion of the President in Council, and the calling for explanation, are two distinct matters, although they are mixed up in the paragraph above referred to. The opinion would have been intimated sooner had it not been thought advisable to refer the matter to the Most Noble the Governor General, in consequence of the importance of the principle involved; but I cannot consider that it would have been consistent to have intimated such an opinion as would have induced the Lieutenant Governor to cancel the appointment immediately, and at the same time, to ask for an explanation. If any explanation was necessary, I think that the explanation ought to have been asked for before any opinion was either intimated or expressed. But to intimate or express an opinion in such terms as to induce the Lieutenant Governor to cancel the appointment immediately, and at the same time to call for an explanation, would be like first deciding a case, and afterwards calling for an argument. If the Lieutenant Governor means that the President in Council should have intimated his opinion as to the illegality of the appointment, and have called for an explanation upon the other points referred to by the letter, there were only three points upon which such explanation could be called for. The Lieutenant Governor might have been asked, first, why the President in Council should not declare the appointment unprecedented; second, why the President in Council should not express regret that the appointment was made; and, thirdly, why the Lieutenant Governor should not be requested

to make a previous reference to the Government of India, previously to his making any appointment, contrary to established usage. I do not think that explanation or argument upon either of those points was necessary. To have asked for an explanation as to the illegality, or the unprecedented nature of the appointment, would have caused delay, and would have implied that the President in Council entertained a doubt upon the subject.

24 December 1855.

(signed) *B. Peacock.*

MINUTE by the Most Noble the Governor General, dated 3 January 1856.

1. THE Minutes of the several Members of Council, on the case of Mr. Reilly, have been laid before me.

Minute of Lieutenant Governor on the case of Mr.

Reilly :

29 Nov. 1855.

3 Dec. 1855.

6 Dec. 1855.

24 Dec. 1855.

Whenever my honourable colleagues have recorded their sentiments in detail on any subject, and my own sentiments are in general accordance with those already recorded by them, I am always content and anxious to abstain from a lengthened exposition of my views. If, therefore, I write shortly on the important question which has been raised during the present discussion, I trust it will be ascribed to my adherence to the principles just stated, and not to any inadequate estimate of the character of the question before us.

2. There are two principal points brought forward by the Lieutenant Governor's Minute, the one is the expediency of repealing the Act of Parliament which confers certain offices in India upon the civil service alone; the other is, the proposal that the Legislative Council should be applied to for a repealing Act accordingly. The latter point has been specially treated by Mr. Peacock, while both are discussed in the comprehensive paper recorded by Mr. Grant.

3. It would be presumptuous in me to give an opinion on the point of law, which must determine the legal competency of the Legislative Council to repeal the Imperial Act in question; but whatever may be the actual power of the Legislative Council I should strongly object to any such question as this being submitted for its consideration. The provisions of the Act of 1793 are of such a nature, that the Government of India could not propose, or the Legislative Council entertain any measure for repealing them without (in my opinion) undue assumption and disrespect to the home authorities, to whom alone belongs the right of dealing with principles so large as that which has been established by the Parliament of England in the statute of 1793.

4. With respect to the expediency of repealing a portion of the statute itself, I do not feel so strong an objection to its repeal, as has been expressed by my honourable colleague, Mr. Grant.

No one of us can entertain, more strongly than myself, the opinion which has already been expressed, that the covenanted civil service ought to be maintained in the special form in which it now exists. No one can more cordially share the opinion, that while the civil service should be maintained, it ought to have the civil officers of the service, as a general rule, allotted to it, and ought not to be made liable to the loss of that advantage by the exercise of caprice or favour, on the part of Governors or Lieutenant Governors; but I conceive that the rigid restriction which is found in the provisions of the statute might be relaxed with advantage to the public interests, and without any detriment to the substantial interests of the civil service, or any violation of the principle on which that service has its foundation.

5. I conceive that there are offices which occasionally might be filled by uncovenanted officers with public advantage, which, in point of fact, are civil offices, but which are no more offices in the "Civil Service," within the spirit of the statute of 1793, than the Postmaster General, or a Government Inspector of Railways, or a Superintendent of Electric Telegraphs. The statute, however, would seem to raise obstacles to such an appointment being made, or at all events, would seem to countenance objections being taken to such appointments.

6. Again, it does, I must confess, appear to me to be undesirable and unnecessary that the law should be so worded, or so interpreted, as to prevent

an uncovenanted officer being nominated to act for a covenanted judge or collector for short periods of time, such as a month or two months. For so short a period of time the appointment of a covenanted officer to act will often occasion many changes, at great public and personal inconvenience, while, if no acting appointment at all be made, arrears accumulate, and the public suffers.

7. If legitimate means can be found by which power could be given to the Government to act in the classes of cases above mentioned, without a repeal of the statute of 1793, every purpose would be answered; but if this could not be done I should not hesitate to advocate the repeal of the statute.

8. I should not hesitate to advocate its repeal, because I conceive that the first claims of the civil service could be easily and amply secured, either by another enactment similar in principle but less rigid in its wording, or by the orders of the Court of Directors itself. I can see no insuperable difficulty in the way of framing a provision which should secure the general rights of the civil service, while the Honourable Court should prescribe, from time to time by its commands, the offices which should be reserved exclusively for its civil service. Or if legislation should be objected to, I can see no danger to the privileges of the civil service, and a gain rather than a loss to the general interests of the country, in repealing the statute of 1793, so far as it relates to offices in the civil line, and in leaving to the Honourable Court to issue directions to the Local Governments of India as to the offices which should be reserved exclusively for the civil service, and as to those to which uncovenanted officers should be admitted permanently, or occasionally or temporarily, for the relief of the covenanted service itself, and for the removal of impediments to the continuous transaction of public business.

9. As I understand that the papers in the case of Mr. Reilly were sent to the Honourable Court, the record now before us should be transmitted in like manner for their consideration.

10. I certainly would not enter into any defence of the Secretary's letter, dated 13th July, in reply to the Minute of the Lieutenant Governor. That letter requires no defence however; the papers which have been successively laid before me of late convince me of the inexpediency of taking any course which should seem to recognise either a necessity of defending the particular letter in question, or any right on the part of the Lieutenant Governor to expect that the Government of India should justify the orders which from time to time it may think fit to address to him.

I would therefore merely inform the Lieutenant Governor that the further papers in the case of Mr. Reilly will be transmitted to the Court of Directors, and that the Governor General in Council declines to submit to the Legislative Council any proposal for repealing the provisions of the statute of 1793, considering the question to be one which can fitly be disposed of only by the home authorities.

As regards the suggestion contained in para. 3 of the Minute, the Lieutenant Governor should be informed that the Governor General in Council, desirous on every occasion to show all the consideration that is due to the office of the Lieutenant Governor, must nevertheless reserve to himself the right of determining when it is necessary or expedient that he should call for explanation on any subject that may come before him.

(signed) *Dalhousie.*

3 January 1856.

(No. 59.)

From *C. Beadon*, Esq., Secretary to the Government of India, to *W. Gray*, Esq., Secretary to the Government of Bengal; dated 12 January 1856.

Sir,

Home Department.

I AM directed by the Most Noble the Governor General in Council to acknowledge the receipt of your letter, No. 1561, dated the 10th August last, forwarding a Minute by the Lieutenant Governor relative to the appointment of Mr. Reilly to officiate as judge of Dinagapore.

2. This

2. This paper will be transmitted to the Honourable Court, to whom the previous proceedings of the Government of India relating to this subject have already been reported.

3. The Governor General in Council must decline to submit to the Legislative Council a proposal to repeal the statute of 1793, the question being one which can fitly be disposed of only by the home authorities.

4. As regards the suggestion contained in para. 4 of the Lieutenant Governor's Minute, I am directed to observe that the Governor General in Council, desirous as he is on every occasion to show all the consideration that is due to the office of the Lieutenant Governor, must nevertheless reserve to himself the right of determining when it is necessary or expedient that he should call for explanations on any subject that may come before him.

5. Your letter, No. 497, dated the 24th August last, enclosing a Minute by the Lieutenant Governor, on the case arising out of the proposed appointment of Mr. Pogson, will also be forwarded to the Honourable Court by the same opportunity.

Council Chamber,
12 January 1856.

I have, &c.
(signed) C. Beadon,
Secretary to the Government of India.

(No. 394.)

From the Secretary to the Government of Bengal to the Secretary to the Government of India, Home Department; dated Fort William, 20 July 1855. Revenue Consultation, dated 17 August 1855, No. 12.

Sir,

With the double object of reducing the expense* of the survey, and of increasing the number of available covenanted civil officers for the general, judicial, and revenue administration, the Lieutenant Governor considers it desirable, as opportunities may offer, to place the civil superintendencies of survey in the hands of uncovenanted officers. Revenue.

2. A vacancy has now occurred among the superintendents, by the departure from India of Mr. Campbell; and there is a Deputy Collector, Mr. Pogson, in the Mymensing District, whom the Lieutenant Governor believes to be in every way fitted for the duties of a civil Superintendent of Survey. The Lieutenant Governor would propose therefore to nominate Mr. Pogson to that office, on a fixed salary of 700 rupees a month, in place of 1,000 rupees, which is the assigned salary of the two junior superintendents. Note.—Mr. Campbell was drawing 1,500 a month.

3. As it is absolutely necessary that Mr. Pogson's place in the subordinate executive list should be filled up, and as the revenue survey of Bengal is certain to last for many years longer, the Lieutenant Governor thinks that the most suitable course will be to remove Mr. Pogson's name altogether from the list of subordinate executive officers, on the understanding, however (to be now recorded), that if he, or any other officer who may be similarly taken hereafter from the general executive branch for this duty, shall cease to be specially employed, he shall revert to the general list, as a supernumerary of the first class, and that no further promotions shall be made to that class until the one or more officers who may have been so attached to it shall be absorbed.

4. Under the orders conveyed in the concluding paragraph of your letter, No. 883, dated the 13th instant, the Lieutenant Governor does not feel at liberty to appoint Mr. Pogson, in anticipation of the orders of the Supreme Government; but as it is very desirable that as little time as possible should be lost in appointing him, I am directed to beg the early attention of the Supreme Government to the subject.

I have, &c.
(signed) W. Grey,
Secretary to the Government of Bengal.

Fort William, 20 July 1855.

* On this point, see recent Resolution of the Financial Department of 17th April 1855, No. 1588.

(No. 1033.)

Revenue Consultation, dated 17 August 1855, No. 13.

From *C. Beadon*, Esq., Secretary to the Government of India, to *W. Grey*, Esq., Secretary to the Government of Bengal; dated 17 August 1855.

Sir,

Home Department,
Revenue.

I AM directed to acknowledge the receipt of your letter, No. 394, dated the 20th ultimo, reporting that, a vacancy having occurred in the superintendencies of survey, the Honourable the Lieutenant Governor proposes to nominate Mr. Pogson, a Deputy Collector, under Regulation IX. of 1833, to fill the vacant office, on a salary of 700 rupees a month, and, in reply, to state that difficulties have occurred to the President in Council which prevent him, without further explanation, from acceding to the Lieutenant Governor's proposal, in its present shape.

2. By Regulation IX, 1833, sec. 20, every Deputy Collector appointed under that Regulation is in all respects subordinate to the Collector under whom he may be placed, and is required to perform all duties assigned to him by the Collector. By subsequent sections of the same Regulation, it is the Collector who is to exercise discretion as to the duties on which a Deputy Collector is to be employed, who is to revise and control his proceedings, and who may resume the duties assigned to him, subject to the interference of the Commissioner, and to the control of the Board and of the Government. A Deputy Collector, under Regulation IX. of 1833, therefore, cannot be put at the head of the department in any zillah, in the place of a Collector, for any purposes; he must always be subordinate to a Collector, or an officer vested with the powers of a Collector for certain purposes.

3. The office of Superintendent of Survey being by that name unknown to the law, it can only be as vested with the powers of a Collector for certain purposes, in certain zillahs, that Superintendents of Survey, who are not officers subordinate to Collectors exercise their functions. From this it seems to follow that no person who cannot be appointed a Collector, under Regulation II. of 1793, can be appointed a Superintendent of Survey. Now to appoint Mr. Pogson a Collector, under Regulation II. 1793, would be contrary to section 3 of that law, because Mr. Pogson is not a covenanted civil servant of the Company, besides being otherwise contrary to law and practice, for the reasons given in my letter, No. 883, dated the 13th ultimo. To appoint him, merely in his capacity of Deputy Collector, under Regulation IX. 1833, to the office of Superintendent of Survey, would not meet the requirements of the case, in consequence of his being of necessity subordinate to some Collector, and of his not having legal authority to control and to hear appeals from other Deputy Collectors employed, in usual course, in the inferior duties of the same survey.

4. The President in Council is aware of the inconvenience arising from the present paucity of covenanted civil officers, and is disposed to consider favourably any measure which the Honourable the Lieutenant Governor of Bengal may propose, in order to avoid the necessity of appointing such an officer to be a Superintendent of Survey; but the considerations above set forth seem to him to be conclusive against the plan suggested in your letter.

I have, &c.

(signed) *C. Beadon*,
Secretary to the Government of India.

Council Chamber, 17 August 1855.

(No. 497.)

From the Secretary to the Government of Bengal to the Secretary to the Government of India in the Home Department; dated Fort William, 24 August 1855.

Sir,

WITH reference to your letter (No. 1033), dated the 17th instant, I am directed Revenue. to request that you will lay before the Honourable the President in Council the accompanying copy of a Minute by the Lieutenant Governor.

Fort William,
24 August 1855.

I have, &c.
(signed) *W. Grey,*
Secretary to the Government of Bengal.

MINUTE by the Honourable the Lieutenant Governor.

THE letter of the Secretary to Government of India (No. 1033) of the 17th instant, explains the reasons why the Government of India cannot consent to allow me to appoint Mr. Pogson Superintendent of Survey, in consequence of legal difficulties which appear to the Honourable the President in Council to be conclusive. Proposal to appoint Mr. Pogson Superintendent of Survey.

2. The difficulties ultimately resolve themselves into the same legal objection as was found by the Honourable the President in Council to exist with regard to the appointment of Mr. Reilly to act for a short time as Judge of Dinagapore, with the additional obstacle arising out of section 3, Regulation 2, 1793.

3. The remedy is, of course, to repeal the old and hitherto obsolete laws which stand in the way of an appointment otherwise favourably viewed by the Honourable the President in Council, and recommended by all the authorities.

4. The matter, I may venture to assure the Honourable the President in Council, is of pressing importance; not only would the appointment of Mr. Pogson, and other similar appointments which would follow it in the Survey department, greatly tend to reduce the present very heavy expenses of the survey, an object to which the Honourable the President in Council has very recently directed my particular attention, but the present state of the civil service as to numbers is such, that I am likely to experience the greatest difficulty in providing for the business of the country. I have been already obliged to curtail, as far as possible, the grants of leave of absence; and I have even before me the question whether, in the ensuing season, it will be feasible, consistently with the demands of the public service, to sanction applications for furlough to England.

5. Nor am I by any means certain that the strict application of the law, as now understood, may not require a resort to the covenanted service to fill at least one other office, which has for some time past been held by uncovenanted officers, but which I fear may be found to fall within the term of the law.

6. The Commissionership of the Soonderbuns has long been held by an uncovenanted officer, and I should be much embarrassed if required to place in it an officer of the covenanted service; yet I am by no means clear that this may not now come to pass, at a moment when it is scarcely possible to find covenanted servants for the offices to which they have hitherto been always appointed.

7. I would, therefore, earnestly solicit the earliest possible attention of the Honourable the President in Council to my request, made in a Minute of the 11th instant, in the case of Mr. Reilly, that the law or laws which stand in the way of this and similar appointments may be speedily repealed. The matter being one of general application in all the Presidencies, and having come under the consideration of the Government of India, I do not consider myself war-

ranted, without the permission of that Government, in proposing a Bill for the repeal of the laws in question to the Legislative Council.

23 August 1855.

(signed) *F. J. Halliday.*

(True copy.)

(signed) *G. G. Morris,*
Under Secretary to the Government of Bengal.

MINUTE by the Honourable *J. P. Grant*, with Remarks by the Members of Government; dated 29 November 1855.

Lieutenant Governor's Minute.
Proposal to appoint Mr. Pogson Superintendent of Survey.

IN this Minute, the Honourable the Lieutenant Governor of Bengal reiterates his recommendation for the repeal of the Act of Parliament whereon the continuance of an Indian Civil Service, constituted by the Home Government, practically rests.

In a Minute this day recorded, I have stated my reasons for disagreeing with his Honor's recommendation.

In his present Minute, his Honor affirms that the Act of Parliament is obsolete. English Acts of Parliament do not become obsolete. I do not quite know what is meant by the expression as here used. If the meaning is, that this Act of Parliament had been forgotten, and had come to be disregarded in India, the second paragraph of Mr. Beadon's letter of the 13th of July last must have escaped his Honor's attention or memory; for that paragraph describes a very full discussion of this Act of Parliament which took place in 1839, when the intent of the Act was upheld by Lord Auckland's Government.

The present recommendation of the Lieutenant Governor differs from his first recommendation in this, that it is made avowedly for the purpose of enabling him to give civil appointments permanently to persons not in the Company's service, whereas from the 27th paragraph of his first Minute of the 10th of August 1855, it is to be inferred that his Honor's purpose at that time was confined to acting appointments; but as in my Minute above referred to, I have anticipated this change of purpose, so far as to treat the maintenance of any distinction in practice between permanent and acting appointments as impossible, this apparent change of purpose on the part of the Lieutenant Governor does not make it necessary for me to add anything to what I have said in that Minute.

29 November 1855.

(signed) *J. P. Grant.*

I agree.

3 December 1855.

(signed) *J. Dorin.*

I also quite agree.

3 December 1855.

(signed) *J. Low.*

I entirely agree. Parliament has provided for a due supply of qualified persons to fill all vacancies in civil establishments of the respective Governments, 3 & 4 Will. 4, c. 85, s. 103. I would call the attention of the Lieutenant Governor to that section with reference to the prospective estimate to be transmitted to the Honourable Court in the ensuing year.

24 December 1855.

(signed) *B. Peacock.*

The letter in the case of Mr. Reily, will, as it seems to me, give all the reply that is required, so as to cover the present case also.

3 January 1856.

(signed) *Dalhousie.*

(India, Judicial Department, No. 33.)

16th July 1856.

1. We have already informed you by our letter, No. 1, of the 9th January last, that, in our opinion, the appointment of Mr. Reilly to officiate as Civil and Sessions Judge was illegal as well as impolitic; and of our approval of the letter which, on the suggestion of the Governor General, was addressed on the subject to the Lieutenant Governor of Bengal.

Public letter, dated 10th January (No. 5) 1856, transmitting Minutes and Correspondence relating to the appointment by the Lieutenant Governor of Bengal of Mr. Reilly, Principal Sudder Ameen of Dinagepore, to officiate as Civil and Sessions Judge of that district; and to the proposed appointment by the same authority of Mr. Pogson, Deputy Collector in the district of Mymensingh, to the office of a Civil Superintendent of Survey.

2. In reply to the communication thus addressed to him, the Lieutenant Governor transmitted to you a Minute recorded by him on the 10th August last, which has led to further reference on this subject. He therein details the reasons which led him to make the appointment in question, and submits a proposal for the repeal of the provision, which he was informed, rendered it illegal.

3. The grounds on which the Lieutenant Governor justifies the appointment are, first, that as Principal Sudder Ameens may be and are appointed to discharge the "current duties" of the office of Civil and Sessions Judge, it was lawful and competent to him to appoint a Principal Sudder Ameen to act as Civil and Sessions Judge; and, secondly, that as uncovenanted officers had, on certain other occasions, been appointed to act for covenanted officers in offices usually held by the latter, he considered himself at liberty to pursue a similar course in the case of the Civil and Sessions Judgeship of Dinagepore, on granting leave of absence to the Judge.

4. We concur in opinion with you, that the Lieutenant Governor has failed to justify the appointment of Mr. Reilly on either of these grounds.

5. The Lieutenant Governor cites the circular order of the Sudder Courts of the Lower and North-Western Provinces, dated 6th February 1835, which prescribes the "current duties" to be performed by an officer placed in charge of the office of a Civil and Sessions Judge, and argues that "the chief current duty of a Judge is really the duty of deciding causes; and, therefore, this mode of appointment is, in fact, equivalent to appointing a Principal Sudder Ameen to act as Judge." The inconclusiveness of this argument has been shown by Mr. Grant and Mr. Peacock. As observed by Mr. Peacock, the expression, "current duties of the Judge's office," which occurs in the circular, was used in a conventional, and not in the strictly literal sense, which the Lieutenant Governor would attach to it. The Lieutenant Governor must have been aware that no officer appointed to perform the duties mentioned in the circular (which has been in existence upwards of 20 years) had ever exercised, or would ever have been allowed to exercise, the judicial powers of a Civil and Sessions Judge; and we are constrained to express our regret that he should have allowed himself to build an argument in support of his position upon grounds so manifestly unsound.

6. The Lieutenant Governor appears to have failed to perceive the principle on which the instructions of the circular order of the 6th February 1835 were framed. The Sudder Courts were evidently desirous of drawing the line between the ministerial and judicial duties of the Judge's office as distinctly as possible. They impose no restrictions when speaking of the purely ministerial functions, but, when adverting to duties which may be considered as partaking in the most remote degree of a judicial character, they carefully guard their instructions by terms calculated to obviate any misinterpretation of the provisions of the circular, or any misunderstanding of its object, and thus to prevent the confusion and the difficulties which would inevitably result from the acts of a legally incompetent Judge.

7. The Lieutenant Governor states, that as uncovenanted officers had been on some occasions appointed to situations in the line of appointments held by members of the Civil Service, he considered himself authorised to appoint a Principal Sudder Ameen to act as Civil and Sessions Judge. Some of the instances cited by the Lieutenant Governor (such as the appointment of an uncovenanted

Deputy Collector to act as Collector of a district) certainly show that the rule in regard to the succession to offices usually held by members of the Civil Service has occasionally been departed from. The attention of the Government, however, appears to have been drawn to the questionable nature of such appointments, and the appointment of an uncovenanted officer to act as Collector has not been repeated since the year 1844. Two instances are mentioned of Deputy Collectors having been appointed to take charge of and conduct the current duties of the Collector's office. Such a case is analogous to that of a Principal Sudder Ameen appointed to perform the current duties of the Judge's office, but forms no precedent for such an appointment as that made by the Lieutenant Governor in the case of Mr. Reilly. Referring to the case of an uncovenanted deputy magistrate, appointed to act as magistrate of the district of Gya, the Lieutenant Governor remarks, "this may possibly be urged to be legal under Act XV. of 1843." We are of opinion that the appointment was not legal under the provisions of the Act referred to, which empowers the local Government to vest a deputy magistrate, as such, with the full judicial powers of a magistrate, but not to appoint an uncovenanted officer to act as magistrate of a district, or to commit to such officer the controlling powers of the magistrate as head of the district police.

8. Whatever may have been the number of appointments of uncovenanted officers to offices usually held by covenanted officers in other departments of the service, we are of opinion that the Lieutenant Governor did not exercise a sound discretion in taking it upon himself, without any previous communication with the Government of India, to make the first appointment of an uncovenanted officer to officiate, even for a short period, in the important office of civil and sessions judge. The zillah judge is in most cases the highest civil functionary of a district, vested with control over all judicial officers, civil and criminal, covenanted and uncovenanted, within his jurisdiction, and as such holding a position and exercising powers which hitherto have been conferred only upon civil servants of considerable standing and experience. The Lieutenant Governor remarks that he was led to look upon the law which secures certain offices to members of the civil service, as having been deliberately, and for a long course of years, treated as a nullity. That it has not been so treated is clear from the fact that the appointment made by the Lieutenant Governor in the case under consideration was the first of its kind.

9. The Lieutenant Governor concludes his Minute of the 10th August last with a proposal for the repeal of the law (33 Geo. 3, c. 52, s. 57), which provides that "all vacancies happening in any of the offices, places, or employments in the civil line of the Company's service in India (being under the degree of counsellor), shall be from time to time filled up and supplied from amongst the civil servants of the said Company belonging to the Presidency wherein such vacancies shall respectively happen;" and that such repeal should be effected by an Act of the Legislative Council of India. The course which you adopted in declining to submit to the Legislative Council the proposal of the Lieutenant Governor, "the question being one which can fitly be disposed of only by the Home Authorities," has our entire approval.

10. The Governor General, while expressing a decided opinion that the covenanted civil service ought to be maintained in the special form in which it now exists, is nevertheless of opinion "that there are offices which occasionally might be filled by uncovenanted officers with public advantage, which, in point of fact, are civil offices, but which are no more offices in the 'civil service,' within the spirit of the statute of 1793, than the Postmaster General, or a Government inspector of railways, or a superintendent of electric telegraphs." He further considers it "undesirable and unnecessary that the law should be so worded or so interpreted as to prevent an uncovenanted officer being nominated to act for a covenanted Judge or Collector for short periods of time, such as a month or two months;" and he would relax the stringency of the existing law, "either by another enactment similar in principle, but less rigid in its wording," or by leaving it to the Court of Directors "to issue directions to the local Governments of India as to the offices which should be reserved exclusively for the civil service, and as to those to which uncovenanted officers should be admitted, permanently, or occasionally or temporarily, for the relief of the covenanted service itself, and

and for the removal of impediments to the continuous transaction of public business."

11. There is nothing in the papers before us to indicate the offices to which the Governor General alludes, "as no more offices in the civil service, within the spirit of the statute of 1793, than the Postmaster General," or the other offices specified by him. As respects the Postmaster Generalship, you have been informed of our opinion in our Despatch in the Public Department, dated 15th December (No. 47) 1852, paras. 27 to 29. We shall, however, be ready to support any measures that will place it in the power of the Governments of the various Presidencies to employ the members of the civil service in the manner most conducive to the public interest, and to admit of the employment of an uncovenanted agency where such employment is not at variance with the law, and is likely to be productive of public benefit.

12. We entertain great doubt, however, as to the expediency of appointing a Principal Sudder Ameen or other uncovenanted officer to act for a civil and sessions judge, even for the short period of a month or two months, thus placing in his hands the full authority of the highest functionary of a district, and vesting him with a control over other judicial officers, covenanted and uncovenanted, and with all the appellate jurisdiction, civil and criminal, exercised by the judge. He has neither had the ascertained education of our civil servants, nor has he passed the same gradation examinations to ensure professional knowledge, to which the covenanted servant is now subjected. We apprehend also that it might greatly impair the authority of the magistrate to place him, even for a month, under an uncovenanted officer, who, during the presence of the incumbent of the judge's office, is in criminal matters the magistrate's subordinate.

13. It may be deserving of consideration, however, whether an intermediate course might not be taken, and the Executive Government might be empowered by an Act of the Indian Legislature to direct an uncovenanted officer, as such, to perform such specified ministerial duties of the office of the absent covenanted officer as may require immediate attention, and which he is now legally incompetent to perform, but he should not be allowed to control the magistrate, or to exercise any appellate jurisdiction or authority over him. A Principal Sudder Ameen, for instance, might be authorised under the special orders of the Government to proceed with the trial of criminal cases committed to the sessions, subject to such limitations and restrictions as to the final disposal of such cases as might be thought proper, or to report to the Nizamut Adawlut, or to the judge of an adjoining district, criminal appeals requiring the prompt interference of the appellate authority.

14. With regard to the alteration in the existing law, suggested by the Governor General, we are of opinion that to whatever extent it is deemed expedient to maintain the existing privileges of the civil service in respect of certain offices or classes of offices, such privileges should be secured to the service by law, and not left to be regulated at the discretion of the executive authorities in England or in India; anything short of a legal security might tend to impair the efficiency of the service by imparting a degree of uncertainty to its prospects as to future employment and promotion.

(signed) *W. H. Sykes.*
R. D. Mangles.
 &c. &c. &c.

EAST INDIA (MR. REILLY).

COPY of MINUTES and PAPERS relating to the
Appointment of Mr. Reilly by the Governor of
Bengal.

(Mr. Henry Seymour.)

*Ordered, by The House of Commons, to be Printed,
19 June 1861.*

351.

Under 8 oz.

